



General Assembly

Amendment

June Special Session, 2017

LCO No. 9214



Offered by:

REP. KLARIDES, 114th Dist.
REP. CANDELORA, 86th Dist.
REP. HOYDICK, 120th Dist.
REP. O'DEA, 125th Dist.

REP. O'NEILL, 69th Dist.
REP. DAVIS C., 57th Dist.
REP. ZIOBRON, 34th Dist.

To: House Resolution No. 202

File No.

Cal. No.

**"RESOLUTION PROPOSING APPROVAL OF AN AGREEMENT
BETWEEN THE STATE OF CONNECTICUT AND THE STATE
EMPLOYEES BARGAINING AGENT COALITION (SEBAC)."**

1 Strike everything after the resolving clause and substitute the
2 following in lieu thereof:

3 "Section 1. (*Effective from passage*) The following sums are
4 appropriated from the GENERAL FUND for the annual periods
5 indicated for the purposes described.

T1		2017-2018	2018-2019
T2	LEGISLATIVE		
T3			
T4	LEGISLATIVE MANAGEMENT		
T5	Personal Services	39,492,910	39,924,160
T6	Other Expenses	11,725,807	11,518,807
T7	Equipment	100,000	100,000

T8	Interim Salary/Caucus Offices	430,231	430,231
T9	Redistricting	100,000	100,000
T10	AGENCY TOTAL	51,848,948	52,073,198
T11			
T12	AUDITORS OF PUBLIC ACCOUNTS		
T13	Personal Services	10,192,726	10,192,726
T14	Other Expenses	307,929	307,929
T15	AGENCY TOTAL	10,500,655	10,500,655
T16			
T17	GENERAL GOVERNMENT		
T18			
T19	GOVERNOR'S OFFICE		
T20	Personal Services	2,048,912	2,048,912
T21	Other Expenses	166,862	166,862
T22	AGENCY TOTAL	2,215,774	2,215,774
T23			
T24	SECRETARY OF THE STATE		
T25	Personal Services	2,623,326	2,623,326
T26	Other Expenses	1,494,659	1,494,659
T27	Commercial Recording Division	4,685,034	4,685,034
T28	AGENCY TOTAL	8,803,019	8,803,019
T29			
T30	LIEUTENANT GOVERNOR'S OFFICE		
T31	Personal Services	591,699	591,699
T32	Other Expenses	54,238	54,238
T33	AGENCY TOTAL	645,937	645,937
T34			
T35	ELECTIONS ENFORCEMENT COMMISSION		
T36	Elections Enforcement Commission	3,125,570	3,125,570
T37			
T38	OFFICE OF STATE ETHICS		
T39	Information Technology Initiatives	28,226	28,226
T40	Office of State Ethics	1,403,529	1,403,529
T41	AGENCY TOTAL	1,431,755	1,431,755
T42			
T43	FREEDOM OF INFORMATION COMMISSION		
T44	Freedom of Information Commission	1,513,476	1,513,476

T45			
T46	STATE TREASURER		
T47	Personal Services	2,838,478	2,838,478
T48	Other Expenses	125,470	125,470
T49	AGENCY TOTAL	2,963,948	2,963,948
T50			
T51	STATE COMPTROLLER		
T52	Personal Services	22,655,097	22,655,097
T53	Other Expenses	1,273,969	1,273,969
T54	AGENCY TOTAL	23,929,066	23,929,066
T55			
T56	DEPARTMENT OF REVENUE SERVICES		
T57	Personal Services	56,380,743	56,210,743
T58	Other Expenses	7,165,005	6,148,005
T59	AGENCY TOTAL	63,545,748	62,358,748
T60			
T61	OFFICE OF GOVERNMENTAL ACCOUNTABILITY		
T62	Other Expenses	39,796	39,796
T63	Child Fatality Review Panel	94,734	94,734
T64	Judicial Review Council	124,508	124,508
T65	Judicial Selection Commission	77,865	77,865
T66	Office of the Child Advocate	630,059	630,059
T67	Office of the Victim Advocate	408,779	408,779
T68	Board of Firearms Permit Examiners	113,272	113,272
T69	Commission on Human Rights and Opportunity	2,233,504	2,233,405
T70	AGENCY TOTAL	3,722,517	3,722,418
T71			
T72	OFFICE OF POLICY AND MANAGEMENT		
T73	Personal Services	9,965,533	9,965,533
T74	Other Expenses	988,276	988,276
T75	Automated Budget System and Data Base Link	39,668	39,668
T76	Tax Relief For Elderly Renters	27,185,377	28,166,177
T77	Reimbursement to Towns for Loss of Taxes on State Property	66,730,441	66,730,441
T78	Reimbursements to Towns for Private Tax- Exempt Property	114,950,770	114,950,770

T79	Reimbursement Property Tax - Disability Exemption	374,065	374,065
T80	Distressed Municipalities	5,423,986	5,423,986
T81	Property Tax Relief Elderly Circuit Breaker	14,474,502	14,474,502
T82	Property Tax Relief Elderly Freeze Program	65,000	65,000
T83	Property Tax Relief for Veterans	2,777,546	2,777,546
T84	Municipal Aid Hold Harmless	45,598,663	45,598,663
T85	AGENCY TOTAL	288,573,827	289,554,627
T86			
T87	DEPARTMENT OF VETERANS' AFFAIRS		
T88	Personal Services	19,914,195	19,914,195
T89	Other Expenses	2,750,615	2,750,615
T90	SSMF Administration	521,833	521,833
T91	Burial Expenses	6,666	6,666
T92	Headstones	307,834	307,834
T93	AGENCY TOTAL	23,501,143	23,501,143
T94			
T95	DEPARTMENT OF ADMINISTRATIVE SERVICES		
T96	Personal Services	48,600,679	48,600,679
T97	Other Expenses	26,423,079	26,658,166
T98	Loss Control Risk Management	92,634	92,634
T99	Employees' Review Board	17,611	17,611
T100	Surety Bonds for State Officials and Employees	65,949	147,524
T101	Refunds Of Collections	21,453	21,453
T102	Rents and Moving	10,562,692	10,562,692
T103	W. C. Administrator	5,000,000	5,000,000
T104	State Insurance and Risk Mgmt Operations	12,292,825	12,556,522
T105	IT Services	12,657,014	12,552,014
T106	AGENCY TOTAL	115,733,936	116,209,295
T107			
T108	ATTORNEY GENERAL		
T109	Personal Services	30,323,304	30,323,304
T110	Other Expenses	872,015	872,015
T111	AGENCY TOTAL	31,195,319	31,195,319
T112			
T113	DIVISION OF CRIMINAL JUSTICE		
T114	Personal Services	44,396,055	44,396,055

T115	Other Expenses	2,102,202	2,102,202
T116	Witness Protection	164,148	164,148
T117	Training And Education	30,000	30,000
T118	Expert Witnesses	145,000	145,000
T119	Medicaid Fraud Control	1,096,819	1,096,819
T120	Criminal Justice Commission	431	431
T121	Cold Case Unit	228,213	228,213
T122	Shooting Taskforce	1,034,499	1,034,499
T123	AGENCY TOTAL	49,197,367	49,197,367
T124			
T125	REGULATION AND PROTECTION		
T126			
T127	DEPARTMENT OF EMERGENCY SERVICES AND PUBLIC PROTECTION		
T128	Personal Services	139,414,985	141,540,423
T129	Other Expenses	24,774,164	24,127,479
T130	Stress Reduction	25,354	25,354
T131	Fleet Purchase	5,900,000	5,900,000
T132	Workers' Compensation Claims	4,541,962	4,636,817
T133	Criminal Justice Information System	2,392,840	2,739,398
T134	Fire Training School - Willimantic	110,000	110,000
T135	Maintenance of County Base Fire Radio Network	21,698	21,698
T136	Maintenance of State-Wide Fire Radio Network	14,441	14,441
T137	Police Association of Connecticut	172,353	172,353
T138	Connecticut State Firefighter's Association	176,625	176,625
T139	Fire Training School - Torrington	81,367	81,367
T140	Fire Training School - New Haven	48,364	48,364
T141	Fire Training School - Derby	37,139	37,139
T142	Fire Training School - Wolcott	100,162	100,162
T143	Fire Training School - Fairfield	70,395	70,395
T144	Fire Training School - Hartford	169,336	169,336
T145	Fire Training School - Middletown	59,053	59,053
T146	Fire Training School - Stamford	55,432	55,432
T147	AGENCY TOTAL	178,165,670	180,085,836
T148			
T149	MILITARY DEPARTMENT		
T150	Personal Services	2,711,254	2,711,254

T151	Other Expenses	2,036,120	2,056,301
T152	Honor Guards	525,000	525,000
T153	Veteran's Service Bonuses	93,800	93,800
T154	AGENCY TOTAL	5,366,174	5,386,355
T155			
T156	DEPARTMENT OF CONSUMER PROTECTION		
T157	Personal Services	12,872,845	12,872,845
T158	Other Expenses	1,132,707	1,132,707
T159	AGENCY TOTAL	14,005,552	14,005,552
T160			
T161	LABOR DEPARTMENT		
T162	Personal Services	8,747,739	8,747,739
T163	Other Expenses	882,309	882,309
T164	CETC Workforce	619,591	619,591
T165	Workforce Investment Act	34,149,177	34,149,177
T166	Connecticut's Youth Employment Program	2,500,000	2,500,000
T167	Jobs First Employment Services	14,869,606	14,869,606
T168	Apprenticeship Program	502,842	502,842
T169	Veterans' Opportunity Pilot	353,553	353,553
T170	Workforce Initiatives	2,000,000	2,000,000
T171	AGENCY TOTAL	64,624,817	64,624,817
T172			
T173	CONSERVATION AND DEVELOPMENT		
T174			
T175	DEPARTMENT OF AGRICULTURE		
T176	Personal Services	7,158,110	7,158,110
T177	Other Expenses	1,173,367	1,173,367
T178	Mosquito Control	173,228	173,228
T179	Senior Food Vouchers	350,442	350,442
T180	Environmental Conservation	3,250,633	3,250,633
T181	Tuberculosis and Brucellosis Indemnity	97	97
T182	Northeast Interstate Forest Fire Compact	2,990	2,990
T183	WIC Coupon Program for Fresh Produce	167,938	167,938
T184	AGENCY TOTAL	12,276,805	12,276,805
T185			
T186	DEPARTMENT OF ENERGY AND ENVIRONMENTAL PROTECTION		
T187	Personal Services	8,950,225	8,744,429

T188	Other Expenses	1,492,597	1,492,597
T189	Mosquito Control	64,047	64,047
T190	State Superfund Site Maintenance	399,577	399,577
T191	Laboratory Fees	129,015	129,015
T192	Dam Maintenance	122,735	122,735
T193	Emergency Spill Response	6,481,921	6,481,921
T194	Solid Waste Management	3,613,792	3,613,792
T195	Underground Storage Tank	901,367	901,367
T196	Clean Air	3,925,897	3,925,897
T197	Environmental Conservation	4,838,936	4,838,936
T198	Environmental Quality	8,692,700	8,692,700
T199	Greenways Account	2	2
T200	Interstate Environmental Commission	44,937	44,937
T201	New England Interstate Water Pollution Commission	26,554	26,554
T202	Northeast Interstate Forest Fire Compact	92	92
T203	Connecticut River Valley Flood Control Commission	30,295	30,295
T204	Thames River Valley Flood Control Commission	45,151	45,151
T205	AGENCY TOTAL	39,759,840	39,554,044
T206			
T207	DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT		
T208	Personal Services	8,801,130	8,801,130
T209	Other Expenses	620,443	620,443
T210	Elderly Rental Registry and Counselors	1,035,431	1,035,431
T211	Office of Military Affairs	187,575	187,575
T212	Capital Region Development Authority	4,969,121	4,969,121
T213	Business Development Grants	683,549	683,549
T214	Subsidized Assisted Living Demonstration	2,159,241	2,159,241
T215	Congregate Facilities Operation Costs	7,336,204	7,336,204
T216	Elderly Congregate Rent Subsidy	1,982,065	1,982,065
T217	Housing/Homeless Services	73,731,471	78,336,053
T218	Housing/Homeless Services - Municipality	586,965	586,965
T219	AGENCY TOTAL	102,093,195	106,697,777
T220			
T221	AGRICULTURAL EXPERIMENT STATION		
T222	Personal Services	5,636,399	5,636,399

T223	Other Expenses	819,504	819,504
T224	Mosquito Control	446,779	446,779
T225	Wildlife Disease Prevention	152,701	152,701
T226	AGENCY TOTAL	7,055,383	7,055,383
T227			
T228	HEALTH		
T229			
T230	DEPARTMENT OF PUBLIC HEALTH		
T231	Personal Services	35,691,576	35,702,156
T232	Other Expenses	7,134,597	7,270,279
T233	Children's Health Initiatives	3,058,748	3,058,748
T234	Community Health Services	1,478,104	1,478,104
T235	Rape Crisis	558,104	558,104
T236	Local and District Departments of Health	4,083,916	4,083,916
T237	School Based Health Clinics	10,152,570	10,152,570
T238	AGENCY TOTAL	62,157,615	62,303,877
T239			
T240	OFFICE OF THE CHIEF MEDICAL EXAMINER		
T241	Personal Services	5,075,809	5,075,809
T242	Other Expenses	1,281,982	1,281,982
T243	Equipment	26,400	23,310
T244	Medicolegal Investigations	22,150	22,150
T245	AGENCY TOTAL	6,406,341	6,403,251
T246			
T247	DEPARTMENT OF DEVELOPMENTAL SERVICES		
T248	Personal Services	175,047,215	175,047,215
T249	Other Expenses	13,035,946	13,035,946
T250	Housing Supports and Services		350,000
T251	Family Support Grants	3,330,756	3,330,756
T252	Clinical Services	2,202,684	2,202,684
T253	Workers' Compensation Claims	13,823,176	13,823,176
T254	Behavioral Services Program	21,126,656	21,126,656
T255	Supplemental Payments for Medical Services	3,881,425	3,881,425
T256	ID Partnership Initiatives	2,550,000	2,550,000
T257	Rent Subsidy Program	4,979,910	4,979,910
T258	Employment Opportunities and Day Services	247,865,778	256,464,256
T259	AGENCY TOTAL	487,843,546	496,792,024

T260			
T261	DEPARTMENT OF MENTAL HEALTH AND ADDICTION SERVICES		
T262	Personal Services	156,789,123	129,446,204
T263	Other Expenses	22,493,887	23,016,640
T264	Housing Supports and Services	23,269,681	23,269,681
T265	Managed Service System	57,505,032	57,505,032
T266	Legal Services	505,999	505,999
T267	Connecticut Mental Health Center	7,895,998	7,895,998
T268	Professional Services	11,200,697	11,200,697
T269	General Assistance Managed Care	41,804,966	42,515,958
T270	Workers' Compensation Claims	11,405,512	11,405,512
T271	Nursing Home Screening	636,352	636,352
T272	Young Adult Services	78,859,968	78,859,968
T273	TBI Community Services	9,322,953	9,322,953
T274	Jail Diversion	4,132,599	4,132,599
T275	Behavioral Health Medications	6,894,318	6,894,318
T276	Prison Overcrowding	5,685,135	5,685,135
T277	Medicaid Adult Rehabilitation Option	4,269,653	4,269,653
T278	Discharge and Diversion Services	25,128,181	25,128,181
T279	Home and Community Based Services	23,881,276	25,886,836
T280	Persistent Violent Felony Offenders Act	606,391	606,391
T281	Nursing Home Contract	417,953	417,953
T282	Pre-Trial Account	620,352	620,352
T283	Grants for Substance Abuse Services	20,967,047	20,967,047
T284	Grants for Mental Health Services	66,738,020	66,738,020
T285	Employment Opportunities	8,901,815	8,901,815
T286	AGENCY TOTAL	589,932,908	565,829,294
T287			
T288	PSYCHIATRIC SECURITY REVIEW BOARD		
T289	Personal Services	271,444	271,444
T290	Other Expenses	23,748	23,748
T291	AGENCY TOTAL	295,192	295,192
T292			
T293	HUMAN SERVICES		
T294			
T295	DEPARTMENT OF SOCIAL SERVICES		
T296	Personal Services	121,143,478	121,143,478

T297	Other Expenses	136,596,514	136,726,507
T298	Birth to Three	14,186,804	14,186,804
T299	Genetic Tests in Paternity Actions	81,906	81,906
T300	State-Funded Supplemental Nutrition Assistance Program	186,816	72,021
T301	HUSKY B Program	5,060,000	5,320,000
T302	Medicaid	2,565,887,865	2,648,947,865
T303	Old Age Assistance	38,506,679	38,026,302
T304	Aid To The Blind	577,715	584,005
T305	Aid To The Disabled	61,625,714	60,374,980
T306	Temporary Family Assistance - TANF	70,131,712	70,131,712
T307	Emergency Assistance	1	1
T308	Food Stamp Training Expenses	9,832	9,832
T309	DMHAS-Disproportionate Share	108,935,000	108,935,000
T310	Connecticut Home Care Program	39,180,000	37,930,000
T311	Community Residential Services	581,323,057	596,180,472
T312	Protective Services to the Elderly	772,320	785,204
T313	Refunds Of Collections	94,699	94,699
T314	Services for Persons With Disabilities	477,130	477,130
T315	Nutrition Assistance	725,000	837,039
T316	State Administered General Assistance	19,431,557	19,334,722
T317	Connecticut Children's Medical Center	11,391,454	11,391,454
T318	Human Service Infrastructure Community Action Program	7,101,798	7,316,819
T319	Domestic Violence Shelters	5,304,514	5,353,162
T320	Hospital Supplemental Payments	37,642,273	37,642,273
T321	AGENCY TOTAL	3,826,373,838	3,921,883,387
T322			
T323	STATE DEPARTMENT ON AGING		
T324	Personal Services	1,922,031	1,922,031
T325	Other Expenses	107,565	107,565
T326	Programs for Senior Citizens	7,895,383	7,895,383
T327	AGENCY TOTAL	9,924,979	9,924,979
T328			
T329	DEPARTMENT OF REHABILITATION SERVICES		
T330	Personal Services	4,843,781	4,843,781
T331	Other Expenses	1,289,719	1,289,719

T332	Educational Aid for Blind and Visually Handicapped Children	4,040,237	4,040,237
T333	Employment Opportunities - Blind & Disabled	1,032,521	1,032,521
T334	Vocational Rehabilitation - Disabled	7,354,087	7,354,087
T335	Supplementary Relief and Services	50,192	50,192
T336	Special Training for the Deaf Blind	268,003	268,003
T337	Connecticut Radio Information Service	27,474	27,474
T338	Independent Living Centers	372,967	372,967
T339	AGENCY TOTAL	19,278,981	19,278,981
T340			
T341	EDUCATION, MUSEUMS, LIBRARIES		
T342			
T343	DEPARTMENT OF EDUCATION		
T344	Personal Services	24,384,823	24,384,823
T345	Other Expenses	3,306,300	3,306,300
T346	Children's Trust Fund	10,230,303	10,230,303
T347	Development of Mastery Exams Grades 4, 6, and 8	12,943,016	12,943,016
T348	Resource Equity Assessments	134,379	
T349	Neighborhood Youth Centers	524,332	524,332
T350	Longitudinal Data Systems	1,212,945	1,212,945
T351	Sheff Settlement	9,027,361	9,027,361
T352	Regional Vocational-Technical School System	163,367,535	163,367,535
T353	Local Charter Schools		96,000
T354	K-3 Reading Assessment Pilot		360
T355	Division of Higher Education	1,909,040	1,909,040
T356	American School For The Deaf	9,257,514	9,257,514
T357	Head Start Services	5,571,838	5,571,838
T358	Family Resource Centers	7,657,998	7,657,998
T359	Charter Schools	107,321,500	114,093,100
T360	Care4Kids TANF/CCDF	124,981,059	130,032,034
T361	Child Care Quality Enhancements	2,807,291	2,807,291
T362	Youth Service Bureau Enhancement	648,859	648,859
T363	Child Nutrition State Match	2,354,000	2,354,000
T364	Health Foods Initiative	4,101,463	4,151,463
T365	Roberta B. Willis Scholarship Fund	26,123,826	14,923,826
T366	Early Head Start-Child Care Partnership	1,130,750	1,130,750
T367	Early Care and Education	104,086,354	101,507,832

T368	Vocational Agriculture	10,544,937	10,544,937
T369	Adult Education	20,383,960	20,383,960
T370	Health and Welfare Services Pupils Private Schools	3,526,579	3,526,579
T371	Education Equalization Grants	2,037,587,120	2,037,587,120
T372	Priority School Districts	38,103,454	19,051,727
T373	Interdistrict Cooperation	4,000,000	4,000,000
T374	School Breakfast Program	2,225,669	2,225,669
T375	Excess Cost - Student Based	145,555,731	145,555,731
T376	Youth Service Bureaus	2,665,516	2,665,516
T377	Open Choice Program	40,090,639	42,090,639
T378	Magnet Schools	311,508,158	311,508,158
T379	After School Program	4,866,695	4,866,695
T380	School Readiness Quality Enhancement	4,047,742	4,047,742
T381	AGENCY TOTAL	3,248,188,686	3,229,192,993
T382			
T383	OFFICE OF EARLY CHILDHOOD		
T384	Personal Services	96,490	96,490
T385			
T386	STATE LIBRARY		
T387	Personal Services	5,019,931	5,019,931
T388	Other Expenses	384,006	384,006
T389	State-Wide Digital Library	1,750,193	1,750,193
T390	Interlibrary Loan Delivery Service	276,232	276,232
T391	Legal/Legislative Library Materials	638,378	638,378
T392	Support Cooperating Library Service Units	184,300	184,300
T393	Connecticard Payments	781,820	781,820
T394	AGENCY TOTAL	9,034,860	9,034,860
T395			
T396	UNIVERSITY OF CONNECTICUT		
T397	Operating Expenses	316,237,716	287,851,145
T398	Workers' Compensation Claims	2,827,782	2,827,782
T399	Next Generation Connecticut	17,708,016	17,708,016
T400	AGENCY TOTAL	336,773,514	308,386,943
T401			
T402	UNIVERSITY OF CONNECTICUT HEALTH CENTER		
T403	Operating Expenses	179,577,258	153,371,461
T404	Workers' Compensation Claims	7,501,978	7,744,811

T405	Bioscience	11,095,801	14,209,275
T406	AGENCY TOTAL	198,175,037	175,325,547
T407			
T408	TEACHERS' RETIREMENT BOARD		
T409	Personal Services	1,606,365	1,606,365
T410	Other Expenses	432,054	432,054
T411	Retirement Contributions	1,290,429,000	1,332,368,000
T412	Retirees Health Service Cost	25,354,500	29,075,250
T413	Municipal Retiree Health Insurance Costs	4,644,673	4,644,673
T414	AGENCY TOTAL	1,322,466,592	1,368,126,342
T415			
T416	CONNECTICUT STATE COLLEGES AND UNIVERSITIES		
T417	Workers' Compensation Claims	3,322,501	3,322,501
T418	Charter Oak State College	4,132,249	4,132,249
T419	Community Tech College System	273,001,325	272,480,490
T420	Connecticut State University	258,722,704	258,201,869
T421	Board of Regents	366,875	366,875
T422	Outcomes-Based Funding Incentive	1,236,481	1,236,481
T423	AGENCY TOTAL	540,782,135	539,740,465
T424			
T425	CORRECTIONS		
T426			
T427	DEPARTMENT OF CORRECTION		
T428	Personal Services	379,192,040	373,390,270
T429	Other Expenses	60,438,396	60,215,698
T430	Workers' Compensation Claims	26,871,594	26,871,594
T431	Inmate Medical Services	80,426,658	72,383,992
T432	Board of Pardons and Paroles	6,415,288	6,415,288
T433	Program Evaluation	75,000	75,000
T434	Aid to Paroled and Discharged Inmates	3,000	3,000
T435	Legal Services To Prisoners	797,000	797,000
T436	Volunteer Services	129,460	129,460
T437	Community Support Services	32,071,633	32,071,633
T438	AGENCY TOTAL	586,420,069	572,352,935
T439			
T440	DEPARTMENT OF CHILDREN AND FAMILIES		
T441	Personal Services	258,501,049	256,253,676

T442	Other Expenses	28,841,518	28,347,282
T443	Workers' Compensation Claims	12,578,720	12,578,720
T444	Family Support Services	913,974	913,974
T445	Homeless Youth	2,329,087	2,329,087
T446	Differential Response System	7,809,192	7,764,046
T447	Regional Behavioral Health Consultation	1,699,624	1,619,023
T448	Health Assessment and Consultation	1,349,199	1,082,532
T449	Grants for Psychiatric Clinics for Children	15,046,541	14,979,041
T450	Day Treatment Centers for Children	6,815,978	6,759,728
T451	Juvenile Justice Outreach Services	754,487	885,480
T452	Child Abuse and Neglect Intervention	13,575,122	13,575,122
T453	Community Based Prevention Programs	8,093,690	7,785,690
T454	Family Violence Outreach and Counseling	3,061,579	2,547,289
T455	Supportive Housing	18,479,526	18,479,526
T456	No Nexus Special Education	2,151,861	2,151,861
T457	Family Preservation Services	6,133,574	6,070,574
T458	Substance Abuse Treatment	9,913,559	9,840,612
T459	Child Welfare Support Services	1,757,237	1,757,237
T460	Board and Care for Children - Adoption	97,105,408	98,735,921
T461	Board and Care for Children - Foster	138,087,832	139,275,326
T462	Board and Care for Children - Short-term and Residential	89,536,892	90,339,295
T463	Individualized Family Supports	6,523,616	6,552,680
T464	Community Kidcare	38,268,191	37,968,191
T465	Covenant to Care	136,273	136,273
T466	AGENCY TOTAL	769,463,729	768,728,186
T467			
T468	JUDICIAL		
T469			
T470	JUDICIAL DEPARTMENT		
T471	Personal Services	330,508,041	330,508,041
T472	Other Expenses	55,415,565	55,071,950
T473	Forensic Sex Evidence Exams	1,348,010	1,348,010
T474	Alternative Incarceration Program	46,901,412	46,901,412
T475	Justice Education Center, Inc.	466,217	466,217
T476	Juvenile Alternative Incarceration	20,683,458	20,683,458
T477	Probate Court	2,000,000	2,000,000
T478	Workers' Compensation Claims	6,042,106	6,042,106

T479	Youthful Offender Services	10,445,555	10,445,555
T480	Victim Security Account	8,792	8,792
T481	Children of Incarcerated Parents	544,503	544,503
T482	Legal Aid	1,474,763	1,474,763
T483	Youth Violence Initiative	1,925,318	1,925,318
T484	Youth Services Prevention	2,708,174	2,708,174
T485	Children's Law Center	102,717	102,717
T486	Juvenile Planning	233,792	233,792
T487	Juvenile Justice Outreach Services	10,879,986	10,879,986
T488	Board and Care for Children - Short-term and Residential	6,564,318	6,564,318
T489	AGENCY TOTAL	498,252,727	497,909,112
T490			
T491	PUBLIC DEFENDER SERVICES COMMISSION		
T492	Personal Services	40,392,553	40,392,553
T493	Other Expenses	1,067,277	1,067,277
T494	Assigned Counsel - Criminal	22,442,284	22,442,284
T495	Expert Witnesses	3,234,137	3,234,137
T496	Training And Education	119,748	119,748
T497	AGENCY TOTAL	67,255,999	67,255,999
T498			
T499	NON-FUNCTIONAL		
T500			
T501	DEBT SERVICE - STATE TREASURER		
T502	Debt Service	1,967,763,023	1,840,398,263
T503	UConn 2000 - Debt Service	189,526,253	195,955,639
T504	CHEFA Day Care Security	5,500,000	5,500,000
T505	Pension Obligation Bonds - TRB	140,219,021	118,400,521
T506	AGENCY TOTAL	2,303,008,297	2,160,254,423
T507			
T508	STATE COMPTROLLER - MISCELLANEOUS		
T509	Nonfunctional - Change to Accruals	546,139	1,985,705
T510			
T511	STATE COMPTROLLER - FRINGE BENEFITS		
T512	Unemployment Compensation	15,851,407	6,343,063
T513	State Employees Retirement Contributions	921,295,015	1,046,224,170

T514	Higher Education Alternative Retirement System	500,000	500,000
T515	Pensions and Retirements - Other Statutory	1,706,796	1,757,248
T516	Judges and Compensation Commissioners Retirement	24,407,910	26,377,480
T517	Insurance - Group Life	8,096,216	8,340,216
T518	Employers Social Security Tax	164,145,490	163,796,629
T519	State Employees Health Service Cost	513,092,853	552,286,795
T520	Retired State Employees Health Service Cost	784,899,000	854,599,000
T521	Tuition Reimbursement - Training and Travel	115,000	
T522	Other Post Employment Benefits	91,000,000	91,000,000
T523	AGENCY TOTAL	2,525,109,687	2,751,224,601
T524			
T525	RESERVE FOR SALARY ADJUSTMENTS		
T526	Reserve For Salary Adjustments	11,459,113	11,280,977
T527			
T528	WORKERS' COMPENSATION CLAIMS - ADMINISTRATIVE SERVICES		
T529	Workers' Compensation Claims	7,605,530	7,605,530
T530			
T531	TOTAL - GENERAL FUND	18,532,647,445	18,663,839,977
T532			
T533	LESS:		
T534			
T535	Unallocated Lapse	-40,000,000	-40,000,000
T536	Unallocated Lapse - Legislative	-500,000	-500,000
T537	Unallocated Lapse - Judicial	-3,000,000	-3,000,000
T538	Statewide Hiring Reduction - Executive		-42,199,145
T539	Targeted Savings	-53,155,117	-76,771,251
T540	Achieve Labor Concessions	-552,700,000	-658,500,000
T541	Municipal Aid Hold Harmless	-21,092,386	-21,092,386
T542			
T543	NET - GENERAL FUND	17,862,199,942	17,821,777,195

6 Sec. 2. (*Effective from passage*) The following sums are appropriated
7 from the SPECIAL TRANSPORTATION FUND for the annual periods
8 indicated for the purposes described.

T544		2017-2018	2018-2019
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T545	GENERAL GOVERNMENT		
T546			
T547	DEPARTMENT OF ADMINISTRATIVE SERVICES		
T548	State Insurance and Risk Mgmt Operations	10,138,240	10,345,232
T549			
T550	REGULATION AND PROTECTION		
T551			
T552	DEPARTMENT OF MOTOR VEHICLES		
T553	Personal Services	49,296,260	49,296,260
T554	Other Expenses	15,897,378	15,897,378
T555	Equipment	468,756	468,756
T556	Commercial Vehicle Information Systems and Networks Project	214,676	214,676
T557	AGENCY TOTAL	65,877,070	65,877,070
T558			
T559	CONSERVATION AND DEVELOPMENT		
T560			
T561	DEPARTMENT OF AGRICULTURE		
T562	Other Expenses	3,788	3,788
T563			
T564	DEPARTMENT OF ENERGY AND ENVIRONMENTAL PROTECTION		
T565	Personal Services	2,060,488	2,060,488
T566	Other Expenses	735,132	735,132
T567	AGENCY TOTAL	2,795,620	2,795,620
T568			
T569	TRANSPORTATION		
T570			
T571	DEPARTMENT OF TRANSPORTATION		
T572	Personal Services	177,824,829	177,874,964
T573	Other Expenses	54,727,023	54,727,023
T574	Equipment	1,341,329	1,341,329
T575	Minor Capital Projects	449,639	449,639
T576	Highway Planning And Research	3,060,131	3,060,131
T577	Rail Operations	173,370,701	198,225,900
T578	Bus Operations	155,052,699	167,121,676
T579	ADA Para-transit Program	38,039,446	38,039,446
T580	Non-ADA Dial-A-Ride Program	1,576,361	1,576,361

T581	Pay-As-You-Go Transportation Projects	13,989,106	13,989,106
T582	Port Authority	400,000	400,000
T583	Transportation to Work	2,370,629	2,370,629
T584	AGENCY TOTAL	622,201,893	659,176,204
T585			
T586	NON-FUNCTIONAL		
T587			
T588	DEBT SERVICE - STATE TREASURER		
T589	Debt Service	609,679,938	655,223,716
T590			
T591	STATE COMPTROLLER - MISCELLANEOUS		
T592	Nonfunctional - Change to Accruals	675,402	213,133
T593			
T594	STATE COMPTROLLER - FRINGE BENEFITS		
T595	Unemployment Compensation	303,548	303,548
T596	State Employees Retirement Contributions	132,842,942	144,980,942
T597	Insurance - Group Life	273,357	277,357
T598	Employers Social Security Tax	15,827,587	15,846,887
T599	State Employees Health Service Cost	46,544,606	50,652,322
T600	Other Post Employment Benefits	6,000,000	6,000,000
T601	AGENCY TOTAL	201,792,040	218,061,056
T602			
T603	RESERVE FOR SALARY ADJUSTMENTS		
T604	Reserve For Salary Adjustments	2,301,186	2,301,186
T605			
T606	WORKERS' COMPENSATION CLAIMS - ADMINISTRATIVE SERVICES		
T607	Workers' Compensation Claims	6,723,297	6,723,297
T608			
T609	TOTAL - SPECIAL TRANSPORTATION FUND	1,522,188,474	1,620,720,302
T610			
T611	LESS:		
T612			
T613	Unallocated Lapse	-12,000,000	-12,000,000
T614			
T615	NET - SPECIAL TRANSPORTATION FUND	1,510,188,474	1,608,720,302

9 Sec. 3. (*Effective from passage*) The following sums are appropriated
 10 from the MASHANTUCKET PEQUOT AND MOHEGAN FUND for
 11 the annual periods indicated for the purposes described.

T616		2017-2018	2018-2019
T617	GENERAL GOVERNMENT		
T618			
T619	OFFICE OF POLICY AND MANAGEMENT		
T620	Grants To Towns	58,076,612	58,076,612

12 Sec. 4. (*Effective from passage*) The following sums are appropriated
 13 from the REGIONAL MARKET OPERATION FUND for the annual
 14 periods indicated for the purposes described.

T621		2017-2018	2018-2019
T622	CONSERVATION AND DEVELOPMENT		
T623			
T624	DEPARTMENT OF AGRICULTURE		
T625	Personal Services	430,138	430,138
T626	Other Expenses	273,007	273,007
T627	Fringe Benefits	361,316	361,316
T628	AGENCY TOTAL	1,064,461	1,064,461
T629			
T630	NON-FUNCTIONAL		
T631			
T632	STATE COMPTROLLER - MISCELLANEOUS		
T633	Nonfunctional - Change to Accruals	2,845	2,845
T634			
T635	TOTAL - REGIONAL MARKET OPERATION FUND	1,067,306	1,067,306

15 Sec. 5. (*Effective from passage*) The following sums are appropriated
 16 from the BANKING FUND for the annual periods indicated for the
 17 purposes described.

T636		2017-2018	2018-2019
T637	REGULATION AND PROTECTION		

T638			
T639	DEPARTMENT OF BANKING		
T640	Personal Services	10,766,765	10,752,078
T641	Other Expenses	1,468,990	1,468,990
T642	Equipment	44,900	44,900
T643	Fringe Benefits	8,613,412	8,601,663
T644	Indirect Overhead	291,192	291,192
T645	AGENCY TOTAL	21,185,259	21,158,823
T646			
T647	LABOR DEPARTMENT		
T648	Opportunity Industrial Centers	475,000	475,000
T649	Customized Services	950,000	950,000
T650	AGENCY TOTAL	1,425,000	1,425,000
T651			
T652	CONSERVATION AND DEVELOPMENT		
T653			
T654	DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT		
T655	Fair Housing	603,000	603,000
T656	Crumbling Foundations	2,700,000	2,700,000
T657	AGENCY TOTAL	3,303,000	3,303,000
T658			
T659	JUDICIAL		
T660			
T661	JUDICIAL DEPARTMENT		
T662	Foreclosure Mediation Program	3,610,565	3,610,565
T663			
T664	NON-FUNCTIONAL		
T665			
T666	STATE COMPTROLLER - MISCELLANEOUS		
T667	Nonfunctional - Change to Accruals	95,178	95,178
T668			
T669	TOTAL - BANKING FUND	29,619,002	29,592,566

18 Sec. 6. (*Effective from passage*) The following sums are appropriated
19 from the INSURANCE FUND for the annual periods indicated for the
20 purposes described.

T670		2017-2018	2018-2019
T671	GENERAL GOVERNMENT		
T672			
T673	OFFICE OF POLICY AND MANAGEMENT		
T674	Personal Services	313,882	313,882
T675	Other Expenses	6,012	6,012
T676	Fringe Benefits	200,882	200,882
T677	AGENCY TOTAL	520,776	520,776
T678			
T679	REGULATION AND PROTECTION		
T680			
T681	INSURANCE DEPARTMENT		
T682	Personal Services	13,942,472	13,942,472
T683	Other Expenses	1,727,807	1,727,807
T684	Equipment	52,500	52,500
T685	Fringe Benefits	11,055,498	11,055,498
T686	Indirect Overhead	466,740	466,740
T687	AGENCY TOTAL	27,245,017	27,245,017
T688			
T689	OFFICE OF THE HEALTHCARE ADVOCATE		
T690	Personal Services	1,954,064	1,954,064
T691	Other Expenses	2,691,767	2,691,767
T692	Equipment	15,000	15,000
T693	Fringe Benefits	1,788,131	1,788,131
T694	Indirect Overhead	106,630	106,630
T695	AGENCY TOTAL	6,555,592	6,555,592
T696			
T697	HEALTH		
T698			
T699	DEPARTMENT OF PUBLIC HEALTH		
T700	Needle and Syringe Exchange Program	459,416	459,416
T701	AIDS Services	4,975,686	4,975,686
T702	Breast and Cervical Cancer Detection and Treatment	2,150,565	2,150,565
T703	Immunization Services	45,382,653	46,508,326
T704	X-Ray Screening and Tuberculosis Care	1,115,148	1,115,148
T705	Venereal Disease Control	197,171	197,171
T706	AGENCY TOTAL	54,280,639	55,406,312

T707			
T708	DEPARTMENT OF MENTAL HEALTH AND ADDICTION SERVICES		
T709	Managed Service System	408,924	408,924
T710			
T711	HUMAN SERVICES		
T712			
T713	STATE DEPARTMENT ON AGING		
T714	Fall Prevention	376,023	376,023
T715			
T716	NON-FUNCTIONAL		
T717			
T718	STATE COMPTROLLER - MISCELLANEOUS		
T719	Nonfunctional - Change to Accruals	116,945	116,945
T720			
T721	TOTAL - INSURANCE FUND	89,503,916	90,629,589

21 Sec. 7. (*Effective from passage*) The following sums are appropriated
22 from the CONSUMER COUNSEL AND PUBLIC UTILITY CONTROL
23 FUND for the annual periods indicated for the purposes described.

T722		2017-2018	2018-2019
T723	REGULATION AND PROTECTION		
T724			
T725	OFFICE OF CONSUMER COUNSEL		
T726	Personal Services	1,288,453	1,288,453
T727	Other Expenses	332,907	332,907
T728	Equipment	2,200	2,200
T729	Fringe Benefits	1,056,988	1,056,988
T730	Indirect Overhead	100	100
T731	AGENCY TOTAL	2,680,648	2,680,648
T732			
T733	DEPARTMENT OF PUBLIC UTILITY CONTROL		
T734	Personal Services	11,834,823	11,834,823
T735	Other Expenses	1,479,367	1,479,367
T736	Equipment	19,500	19,500
T737	Fringe Benefits	9,467,858	9,467,858

T738	Indirect Overhead	100	100
T739	AGENCY TOTAL	22,801,648	22,801,648
T740			
T741	NON-FUNCTIONAL		
T742			
T743	STATE COMPTROLLER - MISCELLANEOUS		
T744	Nonfunctional - Change to Accruals	89,658	89,658
T745			
T746	TOTAL - CONSUMER COUNSEL AND PUBLIC UTILITY CONTROL FUND	25,571,954	25,571,954

24 Sec. 8. (*Effective from passage*) The following sums are appropriated
25 from the WORKERS' COMPENSATION FUND for the annual periods
26 indicated for the purposes described.

T747		2017-2018	2018-2019
T748	GENERAL GOVERNMENT		
T749			
T750	DIVISION OF CRIMINAL JUSTICE		
T751	Personal Services	526,219	526,219
T752	Other Expenses	10,428	10,428
T753	Fringe Benefits	306,273	306,273
T754	AGENCY TOTAL	842,920	842,920
T755			
T756	REGULATION AND PROTECTION		
T757			
T758	LABOR DEPARTMENT		
T759	Occupational Health Clinics	687,148	687,148
T760			
T761	WORKERS' COMPENSATION COMMISSION		
T762	Personal Services	9,905,669	9,905,669
T763	Other Expenses	2,111,669	2,449,666
T764	Equipment	1	1
T765	Fringe Benefits	7,931,229	7,931,229
T766	Indirect Overhead	291,637	291,637
T767	AGENCY TOTAL	20,240,205	20,578,202
T768			

T769	HUMAN SERVICES		
T770			
T771	DEPARTMENT OF REHABILITATION SERVICES		
T772	Personal Services	514,113	514,113
T773	Other Expenses	53,822	53,822
T774	Rehabilitative Services	1,111,913	1,111,913
T775	Fringe Benefits	430,485	430,485
T776	AGENCY TOTAL	2,110,333	2,110,333
T777			
T778	NON-FUNCTIONAL		
T779			
T780	STATE COMPTROLLER - MISCELLANEOUS		
T781	Nonfunctional - Change to Accruals	72,298	72,298
T782			
T783	TOTAL - WORKERS' COMPENSATION FUND	23,952,904	24,290,901

27 Sec. 9. (*Effective from passage*) The following sums are appropriated
28 from the CRIMINAL INJURIES COMPENSATION FUND for the
29 annual periods indicated for the purposes described.

T784		2017-2018	2018-2019
T785	JUDICIAL		
T786			
T787	JUDICIAL DEPARTMENT		
T788	Criminal Injuries Compensation	2,934,088	2,934,088

30 Sec. 10. (*Effective from passage*) The appropriations in section 1 of this
31 act are supported by the GENERAL FUND revenue estimates as
32 follows:

T789		2017-2018	2018-2019
T790	TAXES		
T791	Personal Income	\$9,119,300,000	\$9,248,500,000
T792	Sales and Use	4,284,300,000	4,303,800,000
T793	Corporation	899,600,000	922,000,000
T794	Public Service	304,700,000	314,000,000

T795	Inheritance and Estate	180,100,000	166,000,000
T796	Insurance Companies	222,100,000	212,600,000
T797	Cigarettes	358,900,000	341,300,000
T798	Real Estate Conveyance	215,600,000	222,300,000
T799	Alcoholic Beverages	62,600,000	63,000,000
T800	Admissions and Dues	39,500,000	39,800,000
T801	Health Provider	701,100,000	700,200,000
T802	Miscellaneous	27,900,000	23,400,000
T803	TOTAL TAXES	16,415,700,000	16,556,900,000
T804			
T805	Refunds of Taxes	(1,146,800,000)	(1,201,000,000)
T806	Earned Income Tax Credit	(10,000,000)	(15,600,000)
T807	R & D Credit Exchange	(7,300,000)	(7,600,000)
T808	NET TAXES REVENUE	15,251,600,000	15,332,700,000
T809			
T810	OTHER REVENUE		
T811	Transfers - Special Revenue	339,300,000	346,400,000
T812	Indian Gaming Payments	267,300,000	199,000,000
T813	Licenses, Permits and Fees	294,500,000	271,700,000
T814	Sales of Commodities	43,800,000	44,900,000
T815	Rents, Fines and Escheats	170,000,000	160,100,000
T816	Investment Income	5,900,000	7,000,000
T817	Miscellaneous	186,800,000	190,400,000
T818	Refunds of Payments	(62,500,000)	(63,900,000)
T819	NET TOTAL OTHER REVENUE	1,245,100,000	1,155,600,000
T820			
T821	OTHER SOURCES		
T822	Federal Grants	1,343,000,000	1,313,800,000
T823	Transfer From Tobacco Settlement	108,200,000	102,700,000
T824	Transfers To/From Other Funds	(55,200,000)	(55,200,000)
T825	TOTAL OTHER SOURCES	1,396,000,000	1,361,300,000
T826			
T827	TOTAL GENERAL FUND REVENUE	17,892,700,000	17,849,600,000

33 Sec. 11. (*Effective from passage*) The appropriations in section 2 of this
34 act are supported by the SPECIAL TRANSPORTATION FUND

35 revenue estimates as follows:

T828		2017-2018	2018-2019
T829	TAXES		
T830	Motor Fuels	\$505,300,000	\$506,100,000
T831	Oil Companies	271,800,000	300,200,000
T832	Sales and Use	253,900,000	320,400,000
T833	Sales Tax - DMV	88,000,000	88,800,000
T834	Refunds of Taxes	(12,600,000)	(14,100,000)
T835	TOTAL - TAXES LESS REFUNDS	1,106,400,000	1,201,400,000
T836			
T837	OTHER SOURCES		
T838	Motor Vehicle Receipts	251,800,000	253,800,000
T839	Licenses, Permits and Fees	144,400,000	145,200,000
T840	Interest Income	9,500,000	10,400,000
T841	Federal Grants	12,100,000	12,100,000
T842	Transfers To/From Other Funds	(5,500,000)	(5,500,000)
T843	Refunds of Payments	(4,100,000)	(4,300,000)
T844	TOTAL OTHER SOURCES	408,200,000	411,700,000
T845			
T846	TOTAL SPECIAL TRANSPORTATION FUND REVENUE	1,514,600,000	1,613,100,000

36 Sec. 12. (*Effective from passage*) The appropriations in section 3 of this
 37 act are supported by the MASHANTUCKET PEQUOT AND
 38 MOHEGAN FUND revenue estimates as follows:

T847		2017-2018	2018-2019
T848	Transfers from General Fund	\$58,100,000	\$58,100,000
T849	TOTAL MASHANTUCKET PEQUOT AND MOHEGAN FUND	58,100,000	58,100,000

39 Sec. 13. (*Effective from passage*) The appropriations in section 4 of this
 40 act are supported by the REGIONAL MARKET OPERATION FUND
 41 revenue estimates as follows:

T850		2017-2018	2018-2019
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T851	Rentals and Investment Income	\$1,100,000	\$1,100,000
T852	TOTAL REGIONAL MARKET OPERATION FUND	1,100,000	1,100,000

42 Sec. 14. (*Effective from passage*) The appropriations in section 5 of this
 43 act are supported by the BANKING FUND revenue estimates as
 44 follows:

T853		2017-2018	2018-2019
T854	Fees and Assessments	\$30,000,000	\$30,200,000
T855	TOTAL BANKING FUND	30,000,000	30,200,000

45 Sec. 15. (*Effective from passage*) The appropriations in section 6 of this
 46 act are supported by the INSURANCE FUND revenue estimates as
 47 follows:

T856		2017-2018	2018-2019
T857	Fees and Assessments	\$90,000,000	\$91,400,000
T858	TOTAL INSURANCE FUND	90,000,000	91,400,000

48 Sec. 16. (*Effective from passage*) The appropriations in section 7 of this
 49 act are supported by the CONSUMER COUNSEL AND PUBLIC
 50 UTILITY CONTROL FUND revenue estimates as follows:

T859		2017-2018	2018-2019
T860	Fees and Assessments	\$27,000,000	\$27,300,000
T861	TOTAL CONSUMER COUNSEL AND PUBLIC UTILITY CONTROL FUND	27,000,000	27,300,000

51 Sec. 17. (*Effective from passage*) The appropriations in section 8 of this
 52 act are supported by the WORKERS' COMPENSATION FUND
 53 revenue estimates as follows:

T862		2017-2018	2018-2019
T863	Fees and Assessments	\$24,867,000	\$28,122,000
T864	TOTAL WORKERS' COMPENSATION FUND	24,867,000	28,122,000

54 Sec. 18. (*Effective from passage*) The appropriations in section 9 of this
 55 act are supported by the CRIMINAL INJURIES COMPENSATION
 56 FUND revenue estimates as follows:

T865		2017-2018	2018-2019
T866	Restitutions	\$3,000,000	\$3,000,000
T867	TOTAL CRIMINAL INJURIES COMPENSATION FUND	3,000,000	3,000,000

57 Sec. 19. (*Effective from passage*) (a) Notwithstanding the provisions of
 58 sections 2-35, 4-73, 10a-77, 10a-99, 10a-105 and 10a-143 of the general
 59 statutes, the Secretary of the Office of Policy and Management may
 60 make reductions in allotments in any budgeted agency and fund of the
 61 state for the fiscal years ending June 30, 2018, and June 30, 2019, in
 62 order to reduce labor-management expenditures by \$905,700,000 for
 63 the fiscal year ending June 30, 2018, and by \$1,144,000,000 for the fiscal
 64 year ending June 30, 2019.

65 (b) Notwithstanding the provisions of sections 10a-77, 10a-99, 10a-
 66 105 and 10a-143 of the general statutes, any reductions in allotments
 67 pursuant to subsection (a) of this section that are applicable to the
 68 Connecticut State Colleges and Universities, The University of
 69 Connecticut and The University of Connecticut Health Center shall be
 70 credited to the General Fund.

71 Sec. 20. (*Effective from passage*) (a) The Secretary of the Office of
 72 Policy and Management may make reductions in allotments for the
 73 executive branch for the fiscal years ending June 30, 2018, and June 30,
 74 2019, in order to achieve budget savings of \$40,000,000 in the General
 75 Fund during each such fiscal year.

76 (b) The Secretary of the Office of Policy and Management may make
 77 reductions in allotments for the legislative branch for the fiscal years
 78 ending June 30, 2018, and June 30, 2019, in order to achieve budget
 79 savings of \$500,000 in the General Fund during each such fiscal year.
 80 Such reductions shall be achieved as determined by the president pro
 81 tempore and majority leader of the Senate, the speaker and majority

82 leader of the House of Representatives, the Senate Republican
83 president pro tempore and the minority leader of the House of
84 Representatives.

85 (c) The Secretary of the Office of Policy and Management may make
86 reductions in allotments for the judicial branch for the fiscal years
87 ending June 30, 2018, and June 30, 2019, in order to achieve budget
88 savings of \$3,000,000 in the General Fund during each such fiscal year.
89 Such reductions shall be achieved as determined by the Chief Justice
90 and Chief Public Defender.

91 Sec. 21. (*Effective from passage*) For the fiscal years ending June 30,
92 2018, and June 30, 2019, the Department of Social Services and the
93 Department of Children and Families may, with the approval of the
94 Office of Policy and Management, and in compliance with any
95 advanced planning document approved by the federal Department of
96 Health and Human Services, establish receivables for the
97 reimbursement anticipated from approved projects.

98 Sec. 22. (*Effective from passage*) Notwithstanding the provisions of
99 section 4-85 of the general statutes, the Secretary of the Office of Policy
100 and Management shall not allot funds appropriated in sections 1 to 9,
101 inclusive, of this act for Nonfunctional – Change to Accruals.

102 Sec. 23. (*Effective from passage*) (a) The Secretary of the Office of
103 Policy and Management may transfer amounts appropriated for
104 Personal Services in sections 1 to 9, inclusive, of this act from agencies
105 to the Reserve for Salary Adjustments account to reflect a more
106 accurate impact of collective bargaining and related costs.

107 (b) The Secretary of the Office of Policy and Management may
108 transfer funds appropriated in section 1 of this act, for Reserve for
109 Salary Adjustments, to any agency in any appropriated fund to give
110 effect to salary increases, other employee benefits, agency costs related
111 to staff reductions including accrual payments, achievement of agency
112 personal services reductions, or other personal services adjustments
113 authorized by this act or any other act or other applicable statute.

114 Sec. 24. (*Effective from passage*) (a) That portion of unexpended funds,
115 as determined by the Secretary of the Office of Policy and
116 Management, appropriated in public act 15-244, as amended by public
117 act 16-2 of the May Special Session, which relate to collective
118 bargaining agreements and related costs, shall not lapse on June 30,
119 2017, and such funds shall continue to be available for such purpose
120 during the fiscal years ending June 30, 2018, and June 30, 2019.

121 (b) That portion of unexpended funds, as determined by the
122 Secretary of the Office of Policy and Management, appropriated in
123 sections 1 to 9, inclusive, of this act, which relate to collective
124 bargaining agreements and related costs for the fiscal year ending June
125 30, 2018, shall not lapse on June 30, 2018, and such funds shall continue
126 to be available for such purpose during the fiscal year ending June 30,
127 2019.

128 Sec. 25. (*Effective from passage*) Any appropriation, or portion thereof,
129 made to any agency, under sections 1 to 9, inclusive, of this act, may be
130 transferred at the request of such agency to any other agency by the
131 Governor, with the approval of the Finance Advisory Committee, to
132 take full advantage of federal matching funds, provided both agencies
133 shall certify that the expenditure of such transferred funds by the
134 receiving agency will be for the same purpose as that of the original
135 appropriation or portion thereof so transferred. Any federal funds
136 generated through the transfer of appropriations between agencies
137 may be used for reimbursing appropriated expenditures or for
138 expanding program services or a combination of both as determined
139 by the Governor, with the approval of the Finance Advisory
140 Committee.

141 Sec. 26. (*Effective from passage*) (a) Any appropriation, or portion
142 thereof, made to any agency under sections 1 to 9, inclusive, of this act,
143 may be adjusted by the Governor, with approval of the Finance
144 Advisory Committee, in order to maximize federal funding available
145 to the state, consistent with the relevant federal provisions of law.

146 (b) The Governor shall report on any such adjustment permitted
147 under subsection (a) of this section, in accordance with the provisions
148 of section 11-4a of the general statutes, to the joint standing committees
149 of the General Assembly having cognizance of matters relating to
150 appropriations and the budgets of state agencies and finance, revenue
151 and bonding.

152 Sec. 27. (*Effective from passage*) Any appropriation, or portion thereof,
153 made to The University of Connecticut Health Center in section 1 of
154 this act may be transferred by the Secretary of the Office of Policy and
155 Management to the Medicaid account in the Department of Social
156 Services for the purpose of maximizing federal reimbursement.

157 Sec. 28. (*Effective from passage*) All funds appropriated to the
158 Department of Social Services for DMHAS - Disproportionate Share
159 shall be expended by the Department of Social Services in such
160 amounts and at such times as prescribed by the Office of Policy and
161 Management. The Department of Social Services shall make
162 disproportionate share payments to hospitals in the Department of
163 Mental Health and Addiction Services for operating expenses and for
164 related fringe benefit expenses. Funds received by the hospitals in the
165 Department of Mental Health and Addiction Services, for fringe
166 benefits, shall be used to reimburse the Comptroller. All other funds
167 received by the hospitals in the Department of Mental Health and
168 Addiction Services shall be deposited to grants - other than federal
169 accounts. All disproportionate share payments not expended in grants
170 - other than federal accounts shall lapse at the end of the fiscal year.

171 Sec. 29. (*Effective from passage*) Any appropriation, or portion thereof,
172 made to the Department of Veterans' Affairs in section 1 of this act
173 may be transferred by the Secretary of the Office of Policy and
174 Management to the Medicaid account in the Department of Social
175 Services for the purpose of maximizing federal reimbursement.

176 Sec. 30. (*Effective from passage*) During the fiscal years ending June
177 30, 2018, and June 30, 2019, \$1,000,000 of the federal funds received by

178 the Department of Education, from Part B of the Individuals with
179 Disabilities Education Act (IDEA), shall be transferred to the Office of
180 Early Childhood in each such fiscal year, for the Birth-to-Three
181 program, in order to carry out Part B responsibilities consistent with
182 the IDEA.

183 Sec. 31. (*Effective from passage*) (a) For the fiscal year ending June 30,
184 2018, the distribution of priority school district grants, pursuant to
185 subsection (a) of section 10-266p of the general statutes, shall be as
186 follows: (1) For priority school districts in the amount of \$31,609,003,
187 (2) for extended school building hours in the amount of \$2,994,752, and
188 (3) for school accountability in the amount of \$3,499,699.

189 (b) For the fiscal year ending June 30, 2019, the distribution of
190 priority school district grants, pursuant to subsection (a) of section 10-
191 266p of the general statutes, shall be as follows: (1) For priority school
192 districts in the amount of \$15,804,502, (2) for extended school building
193 hours in the amount of \$2,994,752, and (3) for school accountability in
194 the amount of \$3,499,699.

195 Sec. 32. (*Effective from passage*) Notwithstanding the provisions of
196 section 17a-17 of the general statutes, for the fiscal years ending June
197 30, 2018, and June 30, 2019, the provisions of said section shall not be
198 considered in any increases or decreases to residential rates or
199 allowable per diem payments to private residential treatment centers
200 licensed pursuant to section 17a-145 of the general statutes.

201 Sec. 33. (*Effective from passage*) (a) For all allowable expenditures
202 made pursuant to a contract subject to cost settlement with the
203 Department of Developmental Services by an organization in
204 compliance with performance requirements of such contract, one
205 hundred per cent, or an alternative amount as identified by the
206 Commissioner of Developmental Services and approved by the
207 Secretary of the Office of Policy and Management, of the difference
208 between actual expenditures incurred and the amount received by the
209 organization from the Department of Developmental Services

210 pursuant to such contract shall be reimbursed to the Department of
211 Developmental Services during each of the fiscal years ending June 30,
212 2018, and June 30, 2019.

213 (b) For expenditures incurred by nonprofit providers with purchase
214 of service contracts with the Department of Mental Health and
215 Addiction Services for which year-end cost reconciliation currently
216 occurs, and where such providers are in compliance with performance
217 requirements of such contract, one hundred per cent, or an alternative
218 amount as identified by the Commissioner of Mental Health and
219 Addiction Services and approved by the Secretary of the Office of
220 Policy and Management and as allowed by applicable state and federal
221 laws and regulations, of the difference between actual expenditures
222 incurred and the amount received by the organization from the
223 Department of Mental Health and Addiction Services pursuant to such
224 contract shall be reimbursed to the Department of Mental Health and
225 Addiction Services for the fiscal years ending June 30, 2018, and June
226 30, 2019.

227 Sec. 34. (*Effective from passage*) The sum of \$1,404,770 of the amount
228 appropriated in section 7 of public act 16-2 of the May special session,
229 to the Workers' Compensation Commission, for Other Expenses, for
230 the fiscal year ending June 30, 2017, shall not lapse on June 30, 2017,
231 and such funds shall continue to be available for the development of
232 the e-court migration project during the fiscal year ending June 30,
233 2018.

234 Sec. 35. (*Effective from passage*) The unexpended balance of funds
235 transferred from the Reserve for Salary Adjustment account in the
236 Special Transportation Fund, to the Department of Motor Vehicles, in
237 section 39 of special act 00-13, and carried forward in subsection (a) of
238 section 34 of special act 01-1 of the June special session, and subsection
239 (a) of section 41 of public act 03-1 of the June 30 special session, and
240 section 43 of public act 05-251, and section 42 of public act 07-1 of the
241 June special session, and section 26 of public act 09-3 of the June
242 special session, and section 17 of public act 11-6, and section 36 of

243 public act 13-184, and section 29 of public act 15-244 for the
244 Commercial Vehicle Information Systems and Networks Project, shall
245 not lapse on June 30, 2017, and such funds shall continue to be
246 available for expenditure for such purpose during the fiscal years
247 ending June 30, 2018, and June 30, 2019.

248 Sec. 36. (*Effective from passage*) (a) The unexpended balance of funds
249 appropriated to the Department of Motor Vehicles in section 49 of
250 special act 99-10, and carried forward in subsection (b) of section 34 of
251 special act 01-1 of the June special session, and subsection (b) of section
252 41 of public act 03-1 of the June 30 special session, and subsection (a) of
253 section 45 of public act 05-251, and subsection (a) of section 43 of
254 public act 07-1 of the June special session, and subsection (a) of section
255 27 of public act 09-3 of the June special session, and subsection (a) of
256 section 18 of public act 11-6, and subsection (a) of section 37 of public
257 act 13-184, and subsection (a) of section 30 of public act 15-244 for the
258 purpose of upgrading the Department of Motor Vehicles' registration
259 and driver license data processing systems, shall not lapse on June 30,
260 2017, and such funds shall continue to be available for expenditure for
261 such purpose, including for implementation of the Passport to State
262 Parks program, during the fiscal years ending June 30, 2018, and June
263 30, 2019.

264 (b) Up to \$7,000,000 of the unexpended balance appropriated to the
265 Department of Transportation, for Personal Services, in section 12 of
266 public act 03-1 of the June 30 special session, and carried forward and
267 transferred to the Department of Motor Vehicles' Reflective License
268 Plates account by section 33 of public act 04-216, and carried forward
269 by section 72 of public act 04-2 of the May special session, and
270 subsection (b) of section 45 of public act 05-251, and subsection (b) of
271 section 43 of public act 07-1 of the June special session, and subsection
272 (b) of section 27 of public act 09-3 of the June special session, and
273 subsection (b) of section 18 of public act 11-6, and subsection (b) of
274 section 37 of public act 13-184, and subsection (b) of section 30 of
275 public act 15-244 shall not lapse on June 30, 2017, and such funds shall
276 continue to be available for expenditure for the purpose of upgrading

277 the Department of Motor Vehicles' registration and driver license data
278 processing systems, including for implementation of the Passport to
279 State Parks program, for the fiscal years ending June 30, 2018, and June
280 30, 2019.

281 (c) Up to \$8,500,000 of the unexpended balance appropriated to the
282 State Treasurer, for Debt Service, in section 12 of public act 03-1 of the
283 June 30 special session, and carried forward and transferred to the
284 Department of Motor Vehicles' Reflective License Plates account by
285 section 33 of public act 04-216, and carried forward by section 72 of
286 public act 04-2 of the May special session, and subsection (c) of section
287 45 of public act 05-251, and subsection (c) of section 43 of public act 07-
288 1 of the June special session, and subsection (c) of section 27 of public
289 act 09-3 of the June special session, and subsection (c) of section 18 of
290 public act 11-6, and subsection (c) of section 37 of public act 13-184,
291 and subsection (c) of section 30 of public act 15-244 shall not lapse on
292 June 30, 2017, and such funds shall continue to be available for
293 expenditure for the purpose of upgrading the Department of Motor
294 Vehicles' registration and driver license data processing systems,
295 including for implementation of the Passport to State Parks program,
296 for the fiscal years ending June 30, 2018, and June 30, 2019.

297 Sec. 37. Section 5-156a of the general statutes is amended by adding
298 subsection (h) as follows (*Effective from passage*):

299 (NEW) (h) Any recovery of pension costs from appropriated or
300 nonappropriated sources other than the General Fund and Special
301 Transportation Fund that causes the payments to the State Employees
302 Retirement System to exceed the actuarially determined employer
303 contribution for any fiscal year shall be deposited into the State
304 Employees Retirement Fund as an additional employer contribution at
305 the end of such fiscal year.

306 Sec. 38. (*Effective from passage*) During the fiscal years ending June
307 30, 2018, and June 30, 2019, no (1) lapse or other reduction specified in
308 section 1 of this act, or (2) reduction in allotment requisitions or

309 allotments in force authorized under the provisions of section 4-85 of
310 the general statutes shall be made or achieved by reducing the
311 amounts appropriated in section 1 of this act to the following accounts
312 for said fiscal years: (A) The Department of Developmental Services,
313 for Employment Opportunities and Day Services, (B) the Department
314 of Social Services, for Community Residential Services, and (C) the
315 Department of Mental Health and Addiction Services, for (i) Grants for
316 Substance Abuse Services, and (ii) Grants for Mental Health Services.

317 Sec. 39. (*Effective from passage*) Notwithstanding the provisions of
318 subsection (j) of section 45a-82 of the general statutes, any balance in
319 the Probate Court Administration Fund on June 30, 2017, shall remain
320 in said fund and shall not be transferred to the General Fund,
321 regardless of whether such balance is in excess of an amount equal to
322 fifteen per cent of the total expenditures authorized pursuant to
323 subsection (a) of section 45a-84 of the general statutes for the
324 immediately succeeding fiscal year.

325 Sec. 40. Section 12-122a of the general statutes is repealed and the
326 following is substituted in lieu thereof (*Effective from passage*):

327 Any municipality which has more than one taxing district may by a
328 majority vote of its legislative body set a uniform city-wide mill rate
329 for taxation of motor vehicles, except that if the charter of such
330 municipality provides that any mill rate for property tax purposes
331 shall be set by the board of finance of such municipality, such uniform
332 city-wide mill rate may be set by a majority vote of such board of
333 finance. [No uniform city-wide mill rate may exceed the amount set
334 forth in section 12-71e.]

335 Sec. 41. (*Effective from passage*) (a) For purposes of this section,
336 "qualified taxpayer" means a taxpayer that: (1) Failed to file a tax
337 return, or failed to report the full amount of tax properly due on a
338 previously filed tax return, that was due on or before December 31,
339 2016; (2) voluntarily comes forward prior to receiving a billing notice
340 or a notice from the Department of Revenue Services that an audit is

341 being conducted in relation to the tax type and taxable period or
342 periods for which the taxpayer is seeking a fresh start agreement; (3) is
343 not a party to a closing agreement with the Commissioner of Revenue
344 Services in relation to the tax type and taxable period or periods for
345 which the taxpayer is seeking a fresh start agreement; (4) has not made
346 an offer of compromise that has been accepted by the commissioner in
347 relation to the tax type and taxable period or periods for which the
348 taxpayer is seeking a fresh start agreement; (5) has not protested a
349 determination of an audit for the tax type and taxable period or
350 periods for which the taxpayer is seeking a fresh start agreement; (6) is
351 not a party to litigation against the commissioner in relation to the tax
352 type and taxable period or periods for which the taxpayer is seeking a
353 fresh start agreement; and (7) makes application for a fresh start
354 agreement in the form and manner prescribed by the commissioner.

355 (b) Notwithstanding the provisions of any other law, the
356 Commissioner of Revenue Services is authorized to implement a fresh
357 start program and may, at the commissioner's sole discretion, enter
358 into fresh start agreements with qualified taxpayers during the period
359 from July 1, 2017, to October 31, 2018, inclusive, except taxes imposed
360 under chapter 222 of the general statutes shall not be eligible for a fresh
361 start agreement. Any fresh start agreement shall provide for (1) the
362 waiver of all penalties that may be imposed under title 12 of the
363 general statutes, and (2) the waiver of fifty per cent of the interest
364 related to a failure to pay any amount due to the commissioner by the
365 date prescribed for payment. A fresh start agreement for a qualified
366 taxpayer that has failed to file a tax return or returns may also provide
367 for a limited look-back period.

368 (c) As part of any fresh start agreement, a qualified taxpayer shall:
369 (1) Voluntarily and fully disclose on the application all material facts
370 pertinent to such taxpayer's liability for taxes due to the commissioner;
371 (2) file any tax returns or documents that may be required by the
372 commissioner; (3) pay in full the tax and interest as set forth in the
373 fresh start agreement in the form and manner prescribed by the
374 commissioner; (4) agree to timely file any required tax returns and pay

375 any associated tax obligations to this state for a period of three years
376 after the date the fresh start agreement is signed by the parties to such
377 agreement; and (5) waive, for the taxable period or periods for which
378 the commissioner has agreed to waive penalties and interest, all
379 administrative and judicial rights of appeal that have not run or
380 expired.

381 (d) Notwithstanding the provisions of subsections (a) to (c),
382 inclusive, of this section or of any fresh start agreement, the waiver of
383 penalties and interest shall not be binding on the commissioner if the
384 commissioner finds that any of the following circumstances exist: (1)
385 The qualified taxpayer misrepresented any material fact in applying
386 for or entering into the fresh start agreement; (2) the qualified taxpayer
387 fails to provide any information required for any taxable period
388 covered by the fresh start agreement on or before the due date
389 prescribed under the terms of the fresh start agreement; (3) the
390 qualified taxpayer fails to pay any tax, penalty or interest due in the
391 time, form or manner prescribed under the terms of the fresh start
392 agreement; (4) the tax reported by the qualified taxpayer for any
393 taxable period covered by the fresh start agreement, including any
394 amount shown on an amended tax return, understates by ten per cent
395 or more the tax due and such taxpayer cannot demonstrate to the
396 satisfaction of the commissioner that a good faith effort was made to
397 accurately compute the tax; or (5) the qualified taxpayer fails to timely
398 file any required tax returns or pay any associated tax obligations to
399 this state, during the three-year period after the date the fresh start
400 agreement was signed by the parties to such agreement. No payment
401 made by a qualified taxpayer for a taxable period covered by a fresh
402 start agreement shall be refunded to such taxpayer or credited to a
403 taxable period other than the taxable period for which such payment
404 was made.

405 Sec. 42. Section 12-263i of the general statutes is repealed and the
406 following is substituted in lieu thereof (*Effective from passage*):

407 (a) As used in this section:

408 (1) "Ambulatory surgical center" means [an entity included within
409 the definition of said term that is set forth in 42 CFR 416.2 and that is
410 licensed by the Department of Public Health as an outpatient surgical
411 facility, and any other ambulatory surgical center that is Medicare
412 certified] any distinct entity that (A) operates exclusively for the
413 purpose of providing surgical services to patients not requiring
414 hospitalization and in which the expected duration of services would
415 not exceed twenty-four hours following an admission; (B) has an
416 agreement with the Centers for Medicare and Medicaid Services to
417 participate in Medicare as an ambulatory surgical center; and (C)
418 meets the general and specific conditions for participation in Medicare
419 set forth in 42 CFR Part 416, Subparts B and C, as amended from time
420 to time;

421 (2) "Ambulatory surgical center services" means, in accordance with
422 42 CFR 433.56(a)(9), as amended from time to time, services that are
423 furnished in connection with covered surgical procedures performed
424 in an ambulatory surgical center as provided in 42 CFR 416.164(a), as
425 amended from time to time, for which payment is included in the
426 ambulatory surgical center payment established under 42 CFR 416.171,
427 as amended from time to time, for the covered surgical procedure.
428 "Ambulatory surgical center services" includes facility services only
429 and does not include surgical procedures;

430 [(2)] (3) "Commissioner" means the Commissioner of Revenue
431 Services; and

432 [(3)] (4) "Department" means the Department of Revenue Services.

433 (b) (1) For each calendar quarter commencing on or after October 1,
434 2015, but prior to July 1, 2017, there is hereby imposed a tax on each
435 ambulatory surgical center in this state to be paid each calendar
436 quarter. The tax imposed by this section shall be at the rate of six per
437 cent of the gross receipts of each ambulatory surgical center, except
438 that such tax shall not be imposed on any amount of such gross
439 receipts that constitutes either (A) the first million dollars of gross

440 receipts of the ambulatory surgical center in the applicable fiscal year,
441 or (B) net patient revenue of a hospital that is subject to the tax
442 imposed under this chapter. Nothing in this section shall prohibit an
443 ambulatory surgical center from seeking remuneration for the tax
444 imposed by this section.

445 (2) Each ambulatory surgical center shall, on or before January 31,
446 2016, and thereafter on or before the last day of January, April, July
447 and October of each year prior to July 1, 2017, render to the
448 commissioner a return, on forms prescribed or furnished by the
449 commissioner, reporting the name and location of such ambulatory
450 surgical center, the entire amount of gross receipts generated by such
451 ambulatory surgical center during the calendar quarter ending on the
452 last day of the preceding month and such other information as the
453 commissioner deems necessary for the proper administration of this
454 section. The tax imposed under this section shall be due and payable
455 on the due date of such return. Each ambulatory surgical center shall
456 be required to file such return electronically with the department and
457 to make payment of such tax by electronic funds transfer in the
458 manner provided by chapter 228g, regardless of whether such
459 ambulatory surgical center would have otherwise been required to file
460 such return electronically or to make such tax payment by electronic
461 funds transfer under the provisions of chapter 228g.

462 (c) (1) For each calendar quarter commencing on or after July 1,
463 2017, there is hereby imposed a tax on each ambulatory surgical center
464 in this state to be paid each calendar quarter. The tax imposed by this
465 section shall be at the rate of six per cent of the total net revenue
466 received by each ambulatory surgical center for the provision of
467 ambulatory surgical center services, except that such tax shall not be
468 imposed on any amount of such net revenue that constitutes net
469 patient revenue of a hospital that is subject to the tax imposed under
470 this chapter. Nothing in this section shall prohibit an ambulatory
471 surgical center from seeking remuneration for the tax imposed by this
472 section.

473 (2) Each ambulatory surgical center shall, on or before October 31,
474 2017, and thereafter on or before the last day of January, April, July
475 and October of each year, render to the commissioner a return, on
476 forms prescribed or furnished by the commissioner, reporting the
477 name and location of such ambulatory surgical center, the entire
478 amount of the net revenue under subdivision (1) of this subsection
479 generated by such ambulatory surgical center during the calendar
480 quarter ending on the last day of the preceding month and such other
481 information as the commissioner deems necessary for the proper
482 administration of this section. The tax imposed under this section shall
483 be due and payable on the due date of such return. Each ambulatory
484 surgical center shall be required to file such return electronically with
485 the department and to make payment of such tax by electronic funds
486 transfer in the manner provided by chapter 228g, regardless of
487 whether such ambulatory surgical center would have otherwise been
488 required to file such return electronically or to make such tax payment
489 by electronic funds transfer under the provisions of chapter 228g.

490 [(c)] (d) Whenever the tax imposed under this section is not paid
491 when due, a penalty of ten per cent of the amount due and unpaid or
492 fifty dollars, whichever is greater, shall be imposed and interest at the
493 rate of one per cent per month or fraction thereof shall accrue on such
494 tax from the due date of such tax until the date of payment.

495 [(d)] (e) The provisions of sections 12-548, 12-550 to 12-554,
496 inclusive, and 12-555a shall apply to the provisions of this section in
497 the same manner and with the same force and effect as if the language
498 of said sections had been incorporated in full into this section and had
499 expressly referred to the tax imposed under this section, except to the
500 extent that any provision is inconsistent with a provision in this
501 section.

502 [(e)] (f) For the fiscal year ending June 30, 2016, and each fiscal year
503 thereafter, the Comptroller is authorized to record as revenue for each
504 fiscal year the amount of tax imposed under the provisions of this
505 section prior to the end of each fiscal year and which tax is received by

506 the Commissioner of Revenue Services not later than five business
507 days after the last day of July immediately following the end of each
508 fiscal year.

509 Sec. 43. Section 12-391 of the general statutes is repealed and the
510 following is substituted in lieu thereof (*Effective January 1, 2018, and*
511 *applicable to estates of decedents dying on or after January 1, 2018*):

512 (a) With respect to estates of decedents who die prior to January 1,
513 2005, and except as otherwise provided in section 59 of public act 03-1
514 of the June 30 special session, a tax is imposed upon the transfer of the
515 estate of each person who at the time of death was a resident of this
516 state. The amount of the tax shall be the amount of the federal credit
517 allowable for estate, inheritance, legacy and succession taxes paid to
518 any state or the District of Columbia under the provisions of the
519 federal internal revenue code in force at the date of such decedent's
520 death in respect to any property owned by such decedent or subject to
521 such taxes as part of or in connection with the estate of such decedent.
522 If real or tangible personal property of such decedent is located outside
523 of this state and is subject to estate, inheritance, legacy, or succession
524 taxes by any state or states, other than the state of Connecticut, or by
525 the District of Columbia for which such federal credit is allowable, the
526 amount of tax due under this section shall be reduced by the lesser of:
527 (1) The amount of any such taxes paid to such other state or states or
528 said district and allowed as a credit against the federal estate tax; or (2)
529 an amount computed by multiplying such federal credit by a fraction,
530 (A) the numerator of which is the value of that part of the decedent's
531 gross estate over which such other state or states or said district have
532 jurisdiction for estate tax purposes to the same extent to which this
533 state would assert jurisdiction for estate tax purposes under this
534 chapter with respect to the residents of such other state or states or
535 said district, and (B) the denominator of which is the value of the
536 decedent's gross estate. Property of a resident estate over which this
537 state has jurisdiction for estate tax purposes includes real property
538 situated in this state, tangible personal property having an actual situs
539 in this state, and intangible personal property owned by the decedent,

540 regardless of where it is located. The amount of any estate tax imposed
541 under this subsection shall also be reduced, but not below zero, by the
542 amount of any tax that is imposed under chapter 216 and that is
543 actually paid to this state.

544 (b) With respect to the estates of decedents who die prior to January
545 1, 2005, and except as otherwise provided in section 59 of public act 03-
546 1 of the June 30 special session, a tax is imposed upon the transfer of
547 the estate of each person who at the time of death was a nonresident of
548 this state, the amount of which shall be computed by multiplying (1)
549 the federal credit allowable for estate, inheritance, legacy, and
550 succession taxes paid to any state or states or the District of Columbia
551 under the provisions of the federal internal revenue code in force at the
552 date of such decedent's death in respect to any property owned by
553 such decedent or subject to such taxes as a part of or in connection
554 with the estate of such decedent by (2) a fraction, (A) the numerator of
555 which is the value of that part of the decedent's gross estate over which
556 this state has jurisdiction for estate tax purposes and (B) the
557 denominator of which is the value of the decedent's gross estate.
558 Property of a nonresident estate over which this state has jurisdiction
559 for estate tax purposes includes real property situated in this state and
560 tangible personal property having an actual situs in this state. The
561 amount of any estate tax imposed under this subsection shall also be
562 reduced, but not below zero, by the amount of any tax that is imposed
563 under chapter 216 and that is actually paid to this state.

564 (c) For purposes of this section:

565 (1) (A) "Connecticut taxable estate" means, with respect to the
566 estates of decedents dying on or after January 1, 2005, but prior to
567 January 1, 2010, (i) the gross estate less allowable deductions, as
568 determined under Chapter 11 of the Internal Revenue Code, plus (ii)
569 the aggregate amount of all Connecticut taxable gifts, as defined in
570 section 12-643, made by the decedent for all calendar years beginning
571 on or after January 1, 2005, but prior to January 1, 2010. The deduction
572 for state death taxes paid under Section 2058 of said code shall be

573 disregarded.

574 (B) "Connecticut taxable estate" means, with respect to the estates of
575 decedents dying on or after January 1, 2010, but prior to January 1,
576 2015, (i) the gross estate less allowable deductions, as determined
577 under Chapter 11 of the Internal Revenue Code, plus (ii) the aggregate
578 amount of all Connecticut taxable gifts, as defined in section 12-643,
579 made by the decedent for all calendar years beginning on or after
580 January 1, 2005. The deduction for state death taxes paid under Section
581 2058 of said code shall be disregarded.

582 (C) "Connecticut taxable estate" means, with respect to the estates of
583 decedents dying on or after January 1, 2015, (i) the gross estate less
584 allowable deductions, as determined under Chapter 11 of the Internal
585 Revenue Code, plus (ii) the aggregate amount of all Connecticut
586 taxable gifts, as defined in section 12-643, made by the decedent for all
587 calendar years beginning on or after January 1, 2005, other than
588 Connecticut taxable gifts that are includable in the gross estate for
589 federal estate tax purposes of the decedent, plus (iii) the amount of any
590 tax paid to this state pursuant to section 12-642 by the decedent or the
591 decedent's estate on any gift made by the decedent or the decedent's
592 spouse during the three-year period preceding the date of the
593 decedent's death. The deduction for state death taxes paid under
594 Section 2058 of the Internal Revenue Code shall be disregarded.

595 (2) "Internal Revenue Code" means the Internal Revenue Code of
596 1986, or any subsequent corresponding internal revenue code of the
597 United States, as from time to time amended, except in the event of
598 repeal of the federal estate tax, then all references to the Internal
599 Revenue Code in this section shall mean the Internal Revenue Code as
600 in force on the day prior to the effective date of such repeal.

601 (3) "Gross estate" means the gross estate, for federal estate tax
602 purposes.

603 (4) "Federal basic exclusion amount" means the dollar amount
604 published annually by the Internal Revenue Service at which a

605 decedent would be required to file a federal estate tax return based on
606 the value of the decedent's gross estate and federally taxable gifts.

607 (d) (1) (A) With respect to the estates of decedents who die on or
608 after January 1, 2005, but prior to January 1, 2010, a tax is imposed
609 upon the transfer of the estate of each person who at the time of death
610 was a resident of this state. The amount of the tax shall be determined
611 using the schedule in subsection (g) of this section. A credit shall be
612 allowed against such tax for any taxes paid to this state pursuant to
613 section 12-642 for Connecticut taxable gifts made on or after January 1,
614 2005, but prior to January 1, 2010.

615 (B) With respect to the estates of decedents who die on or after
616 January 1, 2010, but prior to January 1, 2015, a tax is imposed upon the
617 transfer of the estate of each person who at the time of death was a
618 resident of this state. The amount of the tax shall be determined using
619 the schedule in subsection (g) of this section. A credit shall be allowed
620 against such tax for any taxes paid to this state pursuant to section 12-
621 642 for Connecticut taxable gifts made on or after January 1, 2005,
622 provided such credit shall not exceed the amount of tax imposed by
623 this section.

624 (C) With respect to the estates of decedents who die on or after
625 January 1, 2015, but prior to January 1, 2016, a tax is imposed upon the
626 transfer of the estate of each person who at the time of death was a
627 resident of this state. The amount of the tax shall be determined using
628 the schedule in subsection (g) of this section. A credit shall be allowed
629 against such tax for (i) any taxes paid to this state pursuant to section
630 12-642 by the decedent or the decedent's estate for Connecticut taxable
631 gifts made on or after January 1, 2005, and (ii) any taxes paid by the
632 decedent's spouse to this state pursuant to section 12-642 for
633 Connecticut taxable gifts made by the decedent on or after January 1,
634 2005, that are includable in the gross estate of the decedent, provided
635 such credit shall not exceed the amount of tax imposed by this section.

636 (D) With respect to the estates of decedents who die on or after

637 January 1, 2016, but prior to January 1, 2018, a tax is imposed upon the
638 transfer of the estate of each person who at the time of death was a
639 resident of this state. The amount of the tax shall be determined using
640 the schedule in subsection (g) of this section. A credit shall be allowed
641 against such tax for (i) any taxes paid to this state pursuant to section
642 12-642 by the decedent or the decedent's estate for Connecticut taxable
643 gifts made on or after January 1, 2005, and (ii) any taxes paid by the
644 decedent's spouse to this state pursuant to section 12-642 for
645 Connecticut taxable gifts made by the decedent on or after January 1,
646 2005, that are includable in the gross estate of the decedent, provided
647 such credit shall not exceed the amount of tax imposed by this section.
648 In no event shall the amount of tax payable under this section exceed
649 twenty million dollars. Such twenty-million-dollar limit shall be
650 reduced by the amount of (I) any taxes paid to this state pursuant to
651 section 12-642 by the decedent or the decedent's estate for Connecticut
652 taxable gifts made on or after January 1, 2016, and (II) any taxes paid
653 by the decedent's spouse to this state pursuant to section 12-642 for
654 Connecticut taxable gifts made by the decedent on or after January 1,
655 2016, that are includable in the gross estate of the decedent, but in no
656 event shall the amount be reduced below zero.

657 (E) With respect to the estates of decedents who die on or after
658 January 1, 2018, a tax is imposed upon the transfer of the estate of each
659 person who at the time of death was a resident of this state. The
660 amount of the tax shall be determined using the schedule in subsection
661 (g) of this section. A credit shall be allowed against such tax for (i) any
662 taxes paid to this state pursuant to section 12-642 by the decedent or
663 the decedent's estate for Connecticut taxable gifts made on or after
664 January 1, 2005, and (ii) any taxes paid by the decedent's spouse to this
665 state pursuant to section 12-642 for Connecticut taxable gifts made by
666 the decedent on or after January 1, 2005, that are includable in the
667 gross estate of the decedent, provided such credit shall not exceed the
668 amount of tax imposed by this section. In no event shall the amount of
669 tax payable under this section exceed fifteen million dollars. Such
670 fifteen-million-dollar limit shall be reduced by the amount of (I) any

671 taxes paid to this state pursuant to section 12-642 by the decedent or
672 the decedent's estate for Connecticut taxable gifts made on or after
673 January 1, 2016, and (II) any taxes paid by the decedent's spouse to this
674 state pursuant to section 12-642 for Connecticut taxable gifts made by
675 the decedent on or after January 1, 2016, that are includable in the
676 gross estate of the decedent, but in no event shall the amount be
677 reduced below zero.

678 (2) If real or tangible personal property of such decedent is located
679 outside of this state, the amount of tax due under this section shall be
680 reduced by an amount computed by multiplying the tax otherwise due
681 pursuant to subdivision (1) of this subsection, without regard to the
682 credit allowed for any taxes paid to this state pursuant to section 12-
683 642, by a fraction, (A) the numerator of which is the value of that part
684 of the decedent's gross estate attributable to real or tangible personal
685 property located outside of the state, and (B) the denominator of which
686 is the value of the decedent's gross estate.

687 (3) For a resident estate, the state shall have the power to levy the
688 estate tax upon real property situated in this state, tangible personal
689 property having an actual situs in this state and intangible personal
690 property included in the gross estate of the decedent, regardless of
691 where it is located. The state is permitted to calculate the estate tax and
692 levy said tax to the fullest extent permitted by the Constitution of the
693 United States.

694 (e) (1) (A) With respect to the estates of decedents who die on or
695 after January 1, 2005, but prior to January 1, 2010, a tax is imposed
696 upon the transfer of the estate of each person who at the time of death
697 was a nonresident of this state. The amount of such tax shall be
698 computed by multiplying (i) the amount of tax determined using the
699 schedule in subsection (g) of this section by (ii) a fraction, the
700 numerator of which is the value of that part of the decedent's gross
701 estate over which this state has jurisdiction for estate tax purposes, and
702 the denominator of which is the value of the decedent's gross estate. A
703 credit shall be allowed against such tax for any taxes paid to this state

704 pursuant to section 12-642, for Connecticut taxable gifts made on or
705 after January 1, 2005, but prior to January 1, 2010.

706 (B) With respect to the estates of decedents who die on or after
707 January 1, 2010, but prior to January 1, 2016, a tax is imposed upon the
708 transfer of the estate of each person who at the time of death was a
709 nonresident of this state. The amount of such tax shall be computed by
710 multiplying (i) the amount of tax determined using the schedule in
711 subsection (g) of this section by (ii) a fraction, the numerator of which
712 is the value of that part of the decedent's gross estate over which this
713 state has jurisdiction for estate tax purposes, and the denominator of
714 which is the value of the decedent's gross estate. A credit shall be
715 allowed against such tax for any taxes paid to this state pursuant to
716 section 12-642, for Connecticut taxable gifts made on or after January 1,
717 2005, provided such credit shall not exceed the amount of tax imposed
718 by this section.

719 (C) With respect to the estates of decedents who die on or after
720 January 1, 2016, a tax is imposed upon the transfer of the estate of each
721 person who at the time of death was a nonresident of this state. The
722 amount of such tax shall be computed by multiplying (i) the amount of
723 tax determined using the schedule in subsection (g) of this section by
724 (ii) a fraction, the numerator of which is the value of that part of the
725 decedent's gross estate over which this state has jurisdiction for estate
726 tax purposes, and the denominator of which is the value of the
727 decedent's gross estate. A credit shall be allowed against such tax for
728 any taxes paid to this state pursuant to section 12-642 for Connecticut
729 taxable gifts made on or after January 1, 2005, provided such credit
730 shall not exceed the amount of tax imposed by this section. In no event
731 shall the amount of tax payable under this section exceed twenty
732 million dollars. Such twenty-million-dollar limit shall be reduced by
733 the amount of (I) any taxes paid to this state pursuant to section 12-642
734 by the decedent or the decedent's estate for Connecticut taxable gifts
735 made on or after January 1, 2016, and (II) any taxes paid by the
736 decedent's spouse to this state pursuant to section 12-642 for
737 Connecticut taxable gifts made by the decedent on or after January 1,

738 2016, that are includable in the gross estate of the decedent, but in no
739 event shall the amount be reduced below zero.

740 (D) With respect to the estates of decedents who die on or after
741 January 1, 2018, a tax is imposed upon the transfer of the estate of each
742 person who at the time of death was a nonresident of this state. The
743 amount of such tax shall be computed by multiplying the amount of
744 tax determined using the schedule in subsection (g) of this section by a
745 fraction, the numerator of which is the value of that part of the
746 decedent's gross estate over which this state has jurisdiction for estate
747 tax purposes, and the denominator of which is the value of the
748 decedent's gross estate. A credit shall be allowed against such tax for
749 (i) any taxes paid to this state pursuant to section 12-642 by the
750 decedent or the decedent's estate for Connecticut taxable gifts made on
751 or after January 1, 2005, and (ii) any taxes paid by the decedent's
752 spouse to this state pursuant to section 12-642 for Connecticut taxable
753 gifts made by the decedent on or after January 1, 2005, that are
754 includable in the gross estate of the decedent, provided such credit
755 shall not exceed the amount of tax imposed by this section. In no event
756 shall the amount of tax payable under this section exceed fifteen
757 million dollars. Such fifteen-million-dollar limit shall be reduced by
758 the amount of (I) any taxes paid to this state pursuant to section 12-642
759 by the decedent or the decedent's estate for Connecticut taxable gifts
760 made on or after January 1, 2016, and (II) any taxes paid by the
761 decedent's spouse to this state pursuant to section 12-642 for
762 Connecticut taxable gifts made by the decedent on or after January 1,
763 2016, that are includable in the gross estate of the decedent, but in no
764 event shall the amount be reduced below zero.

765 (2) For a nonresident estate, the state shall have the power to levy
766 the estate tax upon all real property situated in this state and tangible
767 personal property having an actual situs in this state. The state is
768 permitted to calculate the estate tax and levy said tax to the fullest
769 extent permitted by the Constitution of the United States.

770 (f) (1) For purposes of the tax imposed under this section, the value

771 of the Connecticut taxable estate shall be determined taking into
 772 account all of the deductions available under the Internal Revenue
 773 Code of 1986, specifically including, but not limited to, the deduction
 774 available under Section 2056(b)(7) of said code for a qualifying income
 775 interest for life in a surviving spouse.

776 (2) An election under said Section 2056(b)(7) may be made for state
 777 estate tax purposes regardless of whether any such election is made for
 778 federal estate tax purposes. The value of the gross estate shall include
 779 the value of any property in which the decedent had a qualifying
 780 income interest for life for which an election was made under this
 781 subsection.

782 (g) (1) With respect to the estates of decedents dying on or after
 783 January 1, 2005, but prior to January 1, 2010, the tax based on the
 784 Connecticut taxable estate shall be as provided in the following
 785 schedule:

T868	Amount of Connecticut	
T869	Taxable Estate	Rate of Tax
T870	Not over \$2,000,000	None
T871	Over \$2,000,000	
T872	but not over \$2,100,000	5.085% of the excess over \$0
T873	Over \$2,100,000	\$106,800 plus 8% of the excess
T874	but not over \$2,600,000	over \$2,100,000
T875	Over \$2,600,000	\$146,800 plus 8.8% of the excess
T876	but not over \$3,100,000	over \$2,600,000
T877	Over \$3,100,000	\$190,800 plus 9.6% of the excess
T878	but not over \$3,600,000	over \$3,100,000
T879	Over \$3,600,000	\$238,800 plus 10.4% of the excess
T880	but not over \$4,100,000	over \$3,600,000
T881	Over \$4,100,000	\$290,800 plus 11.2% of the excess
T882	but not over \$5,100,000	over \$4,100,000
T883	Over \$5,100,000	\$402,800 plus 12% of the excess
T884	but not over \$6,100,000	over \$5,100,000

T885	Over \$6,100,000	\$522,800 plus 12.8% of the excess
T886	but not over \$7,100,000	over \$6,100,000
T887	Over \$7,100,000	\$650,800 plus 13.6% of the excess
T888	but not over \$8,100,000	over \$7,100,000
T889	Over \$8,100,000	\$786,800 plus 14.4% of the excess
T890	but not over \$9,100,000	over \$8,100,000
T891	Over \$9,100,000	\$930,800 plus 15.2% of the excess
T892	but not over \$10,100,000	over \$9,100,000
T893	Over \$10,100,000	\$1,082,800 plus 16% of the excess
T894		over \$10,100,000

786 (2) With respect to the estates of decedents dying on or after January
 787 1, 2010, but prior to January 1, 2011, the tax based on the Connecticut
 788 taxable estate shall be as provided in the following schedule:

T895	Amount of Connecticut	
T896	Taxable Estate	Rate of Tax
T897	Not over \$3,500,000	None
T898	Over \$3,500,000	7.2% of the excess
T899	but not over \$3,600,000	over \$3,500,000
T900	Over \$3,600,000	\$7,200 plus 7.8% of the excess
T901	but not over \$4,100,000	over \$3,600,000
T902	Over \$4,100,000	\$46,200 plus 8.4% of the excess
T903	but not over \$5,100,000	over \$4,100,000
T904	Over \$5,100,000	\$130,200 plus 9.0% of the excess
T905	but not over \$6,100,000	over \$5,100,000
T906	Over \$6,100,000	\$220,200 plus 9.6% of the excess
T907	but not over \$7,100,000	over \$6,100,000
T908	Over \$7,100,000	\$316,200 plus 10.2% of the excess
T909	but not over \$8,100,000	over \$7,100,000
T910	Over \$8,100,000	\$418,200 plus 10.8% of the excess
T911	but not over \$9,100,000	over \$8,100,000
T912	Over \$9,100,000	\$526,200 plus 11.4% of the excess
T913	but not over \$10,100,000	over \$9,100,000
T914	Over \$10,100,000	\$640,200 plus 12% of the excess

T915 over \$10,100,000

789 (3) With respect to the estates of decedents dying on or after January
 790 1, 2011, but prior to January 1, 2018, the tax based on the Connecticut
 791 taxable estate shall be as provided in the following schedule:

T916	Amount of Connecticut	
T917	Taxable Estate	Rate of Tax
T918	Not over \$2,000,000	None
T919	Over \$2,000,000	7.2% of the excess
T920	but not over \$3,600,000	over \$2,000,000
T921	Over \$3,600,000	\$115,200 plus 7.8% of the excess
T922	but not over \$4,100,000	over \$3,600,000
T923	Over \$4,100,000	\$154,200 plus 8.4% of the excess
T924	but not over \$5,100,000	over \$4,100,000
T925	Over \$5,100,000	\$238,200 plus 9.0% of the excess
T926	but not over \$6,100,000	over \$5,100,000
T927	Over \$6,100,000	\$328,200 plus 9.6% of the excess
T928	but not over \$7,100,000	over \$6,100,000
T929	Over \$7,100,000	\$424,200 plus 10.2% of the excess
T930	but not over \$8,100,000	over \$7,100,000
T931	Over \$8,100,000	\$526,200 plus 10.8% of the excess
T932	but not over \$9,100,000	over \$8,100,000
T933	Over \$9,100,000	\$634,200 plus 11.4% of the excess
T934	but not over \$10,100,000	over \$9,100,000
T935	Over \$10,100,000	\$748,200 plus 12% of the excess
T936		over \$10,100,000

792 (4) With respect to the estates of decedents dying on or after January
 793 1, 2018, but prior to January 1, 2019, the tax based on the Connecticut
 794 taxable estate shall be as provided in the following schedule:

T937	<u>Amount of Connecticut</u>	
T938	<u>Taxable Estate</u>	<u>Rate of Tax</u>
T939	<u>Not over \$2,600,000</u>	<u>None</u>

T940	<u>Over \$2,600,000</u>	<u>7.2% of the excess</u>
T941	<u>but not over \$3,600,000</u>	<u>over \$2,600,000</u>
T942	<u>Over \$3,600,000</u>	<u>\$72,000 plus 7.8% of the excess</u>
T943	<u>but not over \$4,100,000</u>	<u>over \$3,600,000</u>
T944	<u>Over \$4,100,000</u>	<u>\$111,000 plus 8.4% of the excess</u>
T945	<u>but not over \$5,100,000</u>	<u>over \$4,100,000</u>
T946	<u>Over \$5,100,000</u>	<u>\$195,000 plus 10% of the excess</u>
T947	<u>but not over \$6,100,000</u>	<u>over \$5,100,000</u>
T948	<u>Over \$6,100,000</u>	<u>\$295,000 plus 10.4% of the excess</u>
T949	<u>but not over \$7,100,000</u>	<u>over \$6,100,000</u>
T950	<u>Over \$7,100,000</u>	<u>\$399,900 plus 10.8% of the excess</u>
T951	<u>but not over \$8,100,000</u>	<u>over \$7,100,000</u>
T952	<u>Over \$8,100,000</u>	<u>\$507,000 plus 11.2% of the excess</u>
T953	<u>but not over \$9,100,000</u>	<u>over \$8,100,000</u>
T954	<u>Over \$9,100,000</u>	<u>\$619,000 plus 11.6% of the excess</u>
T955	<u>but not over \$10,100,000</u>	<u>over \$9,100,000</u>
T956	<u>Over \$10,100,000</u>	<u>\$735,000 plus 12% of the excess</u>
T957		<u>over \$10,100,000</u>

795 (5) With respect to the estates of decedents dying on or after January
796 1, 2019, but prior to January 1, 2020, the tax based on the Connecticut
797 taxable estate shall be as provided in the following schedule:

T958	<u>Amount of Connecticut</u>	
T959	<u>Taxable Estate</u>	<u>Rate of Tax</u>
T960	<u>Not over \$3,600,000</u>	<u>None</u>
T961	<u>Over \$3,600,000</u>	<u>7.8% of the excess</u>
T962	<u>but not over \$4,100,000</u>	<u>over \$3,600,000</u>
T963	<u>Over \$4,100,000</u>	<u>\$39,000 plus 8.4% of the excess</u>
T964	<u>but not over \$5,100,000</u>	<u>over \$4,100,000</u>
T965	<u>Over \$5,100,000</u>	<u>\$123,000 plus 10% of the excess</u>
T966	<u>but not over \$6,100,000</u>	<u>over \$5,100,000</u>
T967	<u>Over \$6,100,000</u>	<u>\$223,000 plus 10.4% of the excess</u>
T968	<u>but not over \$7,100,000</u>	<u>over \$6,100,000</u>
T969	<u>Over \$7,100,000</u>	<u>\$327,000 plus 10.8% of the excess</u>

T970	<u>but not over \$8,100,000</u>	<u>over \$7,100,000</u>
T971	<u>Over \$8,100,000</u>	<u>\$435,000 plus 11.2% of the excess</u>
T972	<u>but not over \$9,100,000</u>	<u>over \$8,100,000</u>
T973	<u>Over \$9,100,000</u>	<u>\$547,000 plus 11.6% of the excess</u>
T974	<u>but not over \$10,100,000</u>	<u>over \$9,100,000</u>
T975	<u>Over \$10,100,000</u>	<u>\$663,000 plus 12% of the excess</u>
T976		<u>over \$10,100,000</u>

798 (6) With respect to the estates of decedents dying on or after January
 799 1, 2020, the tax based on the Connecticut taxable estate shall be as
 800 provided in the following schedule:

T977	<u>Amount of Connecticut</u>	
T978	<u>Taxable Estate</u>	<u>Rate of Tax</u>
T979	<u>Not over the</u>	<u>None</u>
T980	<u>federal basic exclusion amount</u>	
T981	<u>Over the</u>	<u>10% of the excess over the</u>
T982	<u>federal basic exclusion amount</u>	<u>federal basic exclusion amount</u>
T983	<u>but not over \$6,100,000</u>	
T984	<u>Over \$6,100,000</u>	<u>10.4% of the excess over the</u>
T985	<u>but not over \$7,100,000</u>	<u>federal basic exclusion amount</u>
T986	<u>Over \$7,100,000</u>	<u>10.8% of the excess over the</u>
T987	<u>but not over \$8,100,000</u>	<u>federal basic exclusion amount</u>
T988	<u>Over \$8,100,000</u>	<u>11.2% of the excess over the</u>
T989	<u>but not over \$9,100,000</u>	<u>federal basic exclusion amount</u>
T990	<u>Over \$9,100,000</u>	<u>11.6% of the excess over the</u>
T991	<u>but not over \$10,100,000</u>	<u>federal basic exclusion amount</u>
T992	<u>Over \$10,100,000</u>	<u>12% of the excess over the</u>
T993		<u>federal basic exclusion amount</u>

801 (h) (1) For the purposes of this chapter, each decedent shall be
 802 presumed to have died a resident of this state. The burden of proof in
 803 an estate tax proceeding shall be upon any decedent's estate claiming
 804 exemption by reason of the decedent's alleged nonresidency.

(2) Any person required to make and file a tax return under this chapter, believing that the decedent died a nonresident of this state, may file a request for determination of domicile in writing with the Commissioner of Revenue Services, stating the specific grounds upon which the request is founded provided (A) such person has filed such return, (B) at least two hundred seventy days, but no more than three years, has elapsed since the due date of such return or, if an application for extension of time to file such return has been granted, the extended due date of such return, (C) such person has not been notified, in writing, by said commissioner that a written agreement of compromise with the taxing authorities of another jurisdiction, under section 12-395a, is being negotiated, and (D) the commissioner has not previously determined whether the decedent died a resident of this state. Not later than one hundred eighty days following receipt of such request for determination, the commissioner shall determine whether such decedent died a resident or a nonresident of this state. If the commissioner commences negotiations over a written agreement of compromise with the taxing authorities of another jurisdiction after a request for determination of domicile is filed, the one-hundred-eighty-day period shall be tolled for the duration of such negotiations. When, before the expiration of such one-hundred-eighty-day period, both the commissioner and the person required to make and file a tax return under this chapter have consented in writing to the making of such determination after such time, the determination may be made at any time prior to the expiration of the period agreed upon. The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon. The commissioner shall mail notice of his proposed determination to the person required to make and file a tax return under this chapter. Such notice shall set forth briefly the commissioner's findings of fact and the basis of such proposed determination. Sixty days after the date on which it is mailed, a notice of proposed determination shall constitute a final determination unless the person required to make and file a tax return under this chapter has filed, as provided in subdivision (3) of this subsection, a written protest with the Commissioner of Revenue

840 Services.

841 (3) On or before the sixtieth day after mailing of the proposed
842 determination, the person required to make and file a tax return under
843 this chapter may file with the commissioner a written protest against
844 the proposed determination in which such person shall set forth the
845 grounds on which the protest is based. If such a protest is filed, the
846 commissioner shall reconsider the proposed determination and, if the
847 person required to make and file a tax return under this chapter has so
848 requested, may grant or deny such person or the authorized
849 representatives of such person an oral hearing.

850 (4) Notice of the commissioner's determination shall be mailed to
851 the person required to make and file a tax return under this chapter
852 and such notice shall set forth briefly the commissioner's findings of
853 fact and the basis of decision in each case decided adversely to such
854 person.

855 (5) The action of the commissioner on a written protest shall be final
856 upon the expiration of one month from the date on which he mails
857 notice of his action to the person required to make and file a tax return
858 under this chapter unless within such period such person seeks review
859 of the commissioner's determination pursuant to subsection (b) of
860 section 12-395.

861 (6) Nothing in this subsection shall be construed to relieve any
862 person filing a request for determination of domicile of the obligation
863 to pay the correct amount of tax on or before the due date of the tax.

864 (i) The tax calculated pursuant to the provisions of this section shall
865 be reduced in an amount equal to half of the amount invested by a
866 decedent in a private investment fund or fund of funds pursuant to
867 subdivision (43) of section 32-39, provided (1) any such reduction shall
868 not exceed five million dollars for any such decedent, (2) any such
869 amount invested by the decedent shall have been invested in such
870 fund or fund of funds for ten years or more, and (3) the aggregate
871 amount of all taxes reduced under this subsection shall not exceed

872 thirty million dollars.

873 Sec. 44. Section 12-642 of the general statutes is repealed and the
874 following is substituted in lieu thereof (*Effective January 1, 2018, and*
875 *applicable to gifts made on or after January 1, 2018*):

876 (a) (1) With respect to calendar years commencing prior to January
877 1, 2001, the tax imposed by section 12-640 for the calendar year shall be
878 at a rate of the taxable gifts made by the donor during the calendar
879 year set forth in the following schedule:

T994	Amount of Taxable Gifts	Rate of Tax
T995	Not over \$25,000	1%
T996	Over \$25,000	\$250, plus 2% of the excess
T997	but not over \$50,000	over \$25,000
T998	Over \$50,000	\$750, plus 3% of the excess
T999	but not over \$75,000	over \$50,000
T1000	Over \$75,000	\$1,500, plus 4% of the excess
T1001	but not over \$100,000	over \$75,000
T1002	Over \$100,000	\$2,500, plus 5% of the excess
T1003	but not over \$200,000	over \$100,000
T1004	Over \$200,000	\$7,500, plus 6% of the excess
T1005		over \$200,000

880 (2) With respect to the calendar years commencing January 1, 2001,
881 January 1, 2002, January 1, 2003, and January 1, 2004, the tax imposed
882 by section 12-640 for each such calendar year shall be at a rate of the
883 taxable gifts made by the donor during the calendar year set forth in
884 the following schedule:

T1006	Amount of Taxable Gifts	Rate of Tax
T1007	Over \$25,000	\$250, plus 2% of the excess
T1008	but not over \$50,000	over \$25,000
T1009	Over \$50,000	\$750, plus 3% of the excess
T1010	but not over \$75,000	over \$50,000

T1011	Over \$75,000	\$1,500, plus 4% of the excess
T1012	but not over \$100,000	over \$75,000
T1013	Over \$100,000	\$2,500, plus 5% of the excess
T1014	but not over \$675,000	over \$100,000
T1015	Over \$675,000	\$31,250, plus 6% of the excess
T1016		over \$675,000

885 (3) With respect to Connecticut taxable gifts, as defined in section
886 12-643, made by a donor during a calendar year commencing on or
887 after January 1, 2005, but prior to January 1, 2010, including the
888 aggregate amount of all Connecticut taxable gifts made by the donor
889 during all calendar years commencing on or after January 1, 2005, but
890 prior to January 1, 2010, the tax imposed by section 12-640 for the
891 calendar year shall be at the rate set forth in the following schedule,
892 with a credit allowed against such tax for any tax previously paid to
893 this state pursuant to this subdivision:

T1017	Amount of Taxable Gifts	Rate of Tax
T1018	Not over \$2,000,000	None
T1019	Over \$2,000,000	
T1020	but not over \$2,100,000	5.085% of the excess over \$0
T1021	Over \$2,100,000	\$106,800 plus 8% of the excess
T1022	but not over \$2,600,000	over \$2,100,000
T1023	Over \$2,600,000	\$146,800 plus 8.8% of the excess
T1024	but not over \$3,100,000	over \$2,600,000
T1025	Over \$3,100,000	\$190,800 plus 9.6% of the excess
T1026	but not over \$3,600,000	over \$3,100,000
T1027	Over \$3,600,000	\$238,800 plus 10.4% of the excess
T1028	but not over \$4,100,000	over \$3,600,000
T1029	Over \$4,100,000	\$290,800 plus 11.2% of the excess
T1030	but not over \$5,100,000	over \$4,100,000
T1031	Over \$5,100,000	\$402,800 plus 12% of the excess
T1032	but not over \$6,100,000	over \$5,100,000
T1033	Over \$6,100,000	\$522,800 plus 12.8% of the excess
T1034	but not over \$7,100,000	over \$6,100,000

T1035	Over \$7,100,000	\$650,800 plus 13.6% of the excess
T1036	but not over \$8,100,000	over \$7,100,000
T1037	Over \$8,100,000	\$786,800 plus 14.4% of the excess
T1038	but not over \$9,100,000	over \$8,100,000
T1039	Over \$9,100,000	\$930,800 plus 15.2% of the excess
T1040	but not over \$10,100,000	over \$9,100,000
T1041	Over \$10,100,000	\$1,082,800 plus 16% of the excess
T1042		over \$10,100,000

894 (4) With respect to Connecticut taxable gifts, as defined in section
895 12-643, made by a donor during a calendar year commencing on or
896 after January 1, 2010, but prior to January 1, 2011, including the
897 aggregate amount of all Connecticut taxable gifts made by the donor
898 during all calendar years commencing on or after January 1, 2005, the
899 tax imposed by section 12-640 for the calendar year shall be at the rate
900 set forth in the following schedule, with a credit allowed against such
901 tax for any tax previously paid to this state pursuant to this
902 subdivision or pursuant to subdivision (3) of this subsection, provided
903 such credit shall not exceed the amount of tax imposed by this section:

T1043	Amount of Taxable Gifts	Rate of Tax
T1044	Not over \$3,500,000	None
T1045	Over \$3,500,000	7.2% of the excess
T1046	but not over \$3,600,000	over \$3,500,000
T1047	Over \$3,600,000	\$7,200 plus 7.8% of the excess
T1048	but not over \$4,100,000	over \$3,600,000
T1049	Over \$4,100,000	\$46,200 plus 8.4% of the excess
T1050	but not over \$5,100,000	over \$4,100,000
T1051	Over \$5,100,000	\$130,200 plus 9.0% of the excess
T1052	but not over \$6,100,000	over \$5,100,000
T1053	Over \$6,100,000	\$220,200 plus 9.6% of the excess
T1054	but not over \$7,100,000	over \$6,100,000
T1055	Over \$7,100,000	\$316,200 plus 10.2% of the excess
T1056	but not over \$8,100,000	over \$7,100,000
T1057	Over \$8,100,000	\$418,200 plus 10.8% of the excess

T1058	but not over \$9,100,000	over \$8,100,000
T1059	Over \$9,100,000	\$526,200 plus 11.4% of the excess
T1060	but not over \$10,100,000	over \$9,100,000
T1061	Over \$10,100,000	\$640,200 plus 12% of the excess
T1062		over \$10,100,000

904 (5) With respect to Connecticut taxable gifts, as defined in section
 905 12-643, made by a donor during a calendar year commencing on or
 906 after January 1, 2011, but prior to January 1, 2018, including the
 907 aggregate amount of all Connecticut taxable gifts made by the donor
 908 during all calendar years commencing on or after January 1, 2005, the
 909 tax imposed by section 12-640 for the calendar year shall be at the rate
 910 set forth in the following schedule, with a credit allowed against such
 911 tax for any tax previously paid to this state pursuant to this
 912 subdivision or pursuant to subdivision (3) or (4) of this subsection,
 913 provided such credit shall not exceed the amount of tax imposed by
 914 this section:

T1063	Amount of Taxable Gifts	Rate of Tax
T1064	Not over \$2,000,000	None
T1065	Over \$2,000,000	7.2% of the excess
T1066	but not over \$3,600,000	over \$2,000,000
T1067	Over \$3,600,000	\$115,200 plus 7.8% of the excess
T1068	but not over \$4,100,000	over \$3,600,000
T1069	Over \$4,100,000	\$154,200 plus 8.4% of the excess
T1070	but not over \$5,100,000	over \$4,100,000
T1071	Over \$5,100,000	\$238,200 plus 9.0% of the excess
T1072	but not over \$6,100,000	over \$5,100,000
T1073	Over \$6,100,000	\$328,200 plus 9.6% of the excess
T1074	but not over \$7,100,000	over \$6,100,000
T1075	Over \$7,100,000	\$424,200 plus 10.2% of the excess
T1076	but not over \$8,100,000	over \$7,100,000
T1077	Over \$8,100,000	\$526,200 plus 10.8% of the excess
T1078	but not over \$9,100,000	over \$8,100,000
T1079	Over \$9,100,000	\$634,200 plus 11.4% of the excess

T1080	but not over \$10,100,000	over \$9,100,000
T1081	Over \$10,100,000	\$748,200 plus 12% of the excess
T1082		over \$10,100,000

915 (6) With respect to Connecticut taxable gifts, as defined in section
916 12-643, made by a donor during a calendar year commencing on or
917 after January 1, 2018, but prior to January 1, 2019, including the
918 aggregate amount of all Connecticut taxable gifts made by the donor
919 during all calendar years commencing on or after January 1, 2005, the
920 tax imposed by section 12-640 for the calendar year shall be at the rate
921 set forth in the following schedule, with a credit allowed against such
922 tax for any tax previously paid to this state pursuant to this
923 subdivision or pursuant to subdivision (3), (4) or (5) of this subsection,
924 provided such credit shall not exceed the amount of tax imposed by
925 this section:

T1083	<u>Amount of Taxable Gifts</u>	<u>Rate of Tax</u>
T1084	<u>Not over \$2,600,000</u>	<u>None</u>
T1085	<u>Over \$2,600,000</u>	<u>7.2% of the excess</u>
T1086	<u>but not over \$3,600,000</u>	<u>over \$2,600,000</u>
T1087	<u>Over \$3,600,000</u>	<u>\$72,000 plus 7.8% of the excess</u>
T1088	<u>but not over \$4,100,000</u>	<u>over \$3,600,000</u>
T1089	<u>Over \$4,100,000</u>	<u>\$111,000 plus 8.4% of the excess</u>
T1090	<u>but not over \$5,100,000</u>	<u>over \$4,100,000</u>
T1091	<u>Over \$5,100,000</u>	<u>\$195,000 plus 10% of the excess</u>
T1092	<u>but not over \$6,100,000</u>	<u>over \$5,100,000</u>
T1093	<u>Over \$6,100,000</u>	<u>\$295,000 plus 10.4% of the excess</u>
T1094	<u>but not over \$7,100,000</u>	<u>over \$6,100,000</u>
T1095	<u>Over \$7,100,000</u>	<u>\$399,900 plus 10.8% of the excess</u>
T1096	<u>but not over \$8,100,000</u>	<u>over \$7,100,000</u>
T1097	<u>Over \$8,100,000</u>	<u>\$507,000 plus 11.2% of the excess</u>
T1098	<u>but not over \$9,100,000</u>	<u>over \$8,100,000</u>
T1099	<u>Over \$9,100,000</u>	<u>\$619,000 plus 11.6% of the excess</u>
T1100	<u>but not over \$10,100,000</u>	<u>over \$9,100,000</u>
T1101	<u>Over \$10,100,000</u>	<u>\$735,000 plus 12% of the excess</u>

T1102 over \$10,100,000

926 (7) With respect to Connecticut taxable gifts, as defined in section
 927 12-643, made by a donor during a calendar year commencing on or
 928 after January 1, 2019, but prior to January 1, 2020, including the
 929 aggregate amount of all Connecticut taxable gifts made by the donor
 930 during all calendar years commencing on or after January 1, 2005, the
 931 tax imposed by section 12-640 for the calendar year shall be at the rate
 932 set forth in the following schedule, with a credit allowed against such
 933 tax for any tax previously paid to this state pursuant to this
 934 subdivision or pursuant to subdivision (3), (4), (5) or (6) of this
 935 subsection, provided such credit shall not exceed the amount of tax
 936 imposed by this section:

T1103	<u>Amount of Taxable Gifts</u>	<u>Rate of Tax</u>
T1104	<u>Not over \$3,600,000</u>	<u>None</u>
T1105	<u>Over \$3,600,000</u>	<u>7.8% of the excess</u>
T1106	<u>but not over \$4,100,000</u>	<u>over \$3,600,000</u>
T1107	<u>Over \$4,100,000</u>	<u>\$39,000 plus 8.4% of the excess</u>
T1108	<u>but not over \$5,100,000</u>	<u>over \$4,100,000</u>
T1109	<u>Over \$5,100,000</u>	<u>\$123,000 plus 10% of the excess</u>
T1110	<u>but not over \$6,100,000</u>	<u>over \$5,100,000</u>
T1111	<u>Over \$6,100,000</u>	<u>\$223,000 plus 10.4% of the excess</u>
T1112	<u>but not over \$7,100,000</u>	<u>over \$6,100,000</u>
T1113	<u>Over \$7,100,000</u>	<u>\$327,000 plus 10.8% of the excess</u>
T1114	<u>but not over \$8,100,000</u>	<u>over \$7,100,000</u>
T1115	<u>Over \$8,100,000</u>	<u>\$435,000 plus 11.2% of the excess</u>
T1116	<u>but not over \$9,100,000</u>	<u>over \$8,100,000</u>
T1117	<u>Over \$9,100,000</u>	<u>\$547,000 plus 11.6% of the excess</u>
T1118	<u>but not over \$10,100,000</u>	<u>over \$9,100,000</u>
T1119	<u>Over \$10,100,000</u>	<u>\$663,000 plus 12% of the excess</u>
T1120		<u>over \$10,100,000</u>

937 (8) With respect to Connecticut taxable gifts, as defined in section
 938 12-643, made by a donor during a calendar year commencing on or

939 after January 1, 2020, including the aggregate amount of all
 940 Connecticut taxable gifts made by the donor during all calendar years
 941 commencing on or after January 1, 2005, the tax imposed by section 12-
 942 640 for the calendar year shall be at the rate set forth in the following
 943 schedule, with a credit allowed against such tax for any tax previously
 944 paid to this state pursuant to this subdivision or pursuant to
 945 subdivision (3), (4), (5), (6) or (7) of this subsection, provided such
 946 credit shall not exceed the amount of tax imposed by this section:

T1121	<u>Amount of Taxable Gifts</u>	<u>Rate of Tax</u>
T1122	<u>Not over the</u>	<u>None</u>
T1123	<u>federal basic exclusion amount,</u>	
T1124	<u>as defined in section 12-643,</u>	
T1125	<u>Over the</u>	<u>10% of the excess over the</u>
T1126	<u>federal basic exclusion amount</u>	<u>federal basic exclusion amount</u>
T1127	<u>but not over \$6,100,000</u>	
T1128	<u>Over \$6,100,000</u>	<u>10.4% of the excess over the</u>
T1129	<u>but not over \$7,100,000</u>	<u>federal basic exclusion amount</u>
T1130	<u>Over \$7,100,000</u>	<u>10.8% of the excess over the</u>
T1131	<u>but not over \$8,100,000</u>	<u>federal basic exclusion amount</u>
T1132	<u>Over \$8,100,000</u>	<u>11.2% of the excess over the</u>
T1133	<u>but not over \$9,100,000</u>	<u>federal basic exclusion amount</u>
T1134	<u>Over \$9,100,000</u>	<u>11.6% of the excess over the</u>
T1135	<u>but not over \$10,100,000</u>	<u>federal basic exclusion amount</u>
T1136	<u>Over \$10,100,000</u>	<u>12% of the excess over the</u>
T1137		<u>federal basic exclusion amount</u>

947 (b) The tax imposed by section 12-640 shall be paid by the donor. If
 948 the gift tax is not paid when due the donee of any gift shall be
 949 personally liable for the tax to the extent of the value of the gift.

950 (c) (1) With respect to Connecticut taxable gifts, as defined in section
 951 12-643, made by a donor during a calendar year commencing on or
 952 after January 1, 2016, but prior to January 1, 2018, the aggregate
 953 amount of tax imposed by section 12-640 for all calendar years

954 commencing on or after January 1, 2016, shall not exceed twenty
955 million dollars.

956 (2) With respect to Connecticut taxable gifts, as defined in section
957 12-643, made by a donor during a calendar year commencing on or
958 after January 1, 2018, the aggregate amount of tax imposed by section
959 12-640 for all calendar years commencing on or after January 1, 2016,
960 shall not exceed fifteen million dollars.

961 Sec. 45. Section 12-643 of the general statutes is repealed and the
962 following is substituted in lieu thereof (*Effective January 1, 2018, and*
963 *applicable to gifts made on or after January 1, 2018*):

964 [(a) The term "taxable gifts"] (1) "Taxable gifts" means the transfers
965 by gift which are included in taxable gifts for federal gift tax purposes
966 under Section 2503 and Sections 2511 to 2514, inclusive, and Sections
967 2516 to 2519, inclusive, of the Internal Revenue Code of 1986, or any
968 subsequent corresponding internal revenue code of the United States,
969 as from time to time amended, less the deductions allowed in Sections
970 2522 to 2524, inclusive, of said Internal Revenue Code, except in the
971 event of repeal of the federal gift tax, then all references to the Internal
972 Revenue Code in this section shall mean the Internal Revenue Code as
973 in force on the day prior to the effective date of such repeal.

974 [(b)] (2) In the administration of the tax under this chapter, the
975 Commissioner of Revenue Services shall apply the provisions of
976 Sections 2701 to 2704, inclusive, of said Internal Revenue Code. The
977 words "secretary or his delegate" as used in the aforementioned
978 sections of the Internal Revenue Code means the Commissioner of
979 Revenue Services.

980 [(c) The term "Connecticut taxable gifts"] (3) "Connecticut taxable
981 gifts" means taxable gifts made during a calendar year commencing on
982 or after January 1, 2005, that are, [(1)] (A) for residents of this state,
983 taxable gifts, wherever located, but excepting gifts of real estate or
984 tangible personal property located outside this state, and [(2)] (B) for
985 nonresidents of this state, gifts of real estate or tangible personal

986 property located within this state.

987 (4) "Federal basic exclusion amount" means the dollar amount
988 published annually by the Internal Revenue Service over which a
989 donor would owe federal gift tax based on the value of the donor's
990 lifetime federally taxable gifts.

991 Sec. 46. Section 12-202 of the general statutes is repealed and the
992 following is substituted in lieu thereof (*Effective from passage*):

993 Each domestic insurance company shall, annually, pay a tax on the
994 total net direct premiums received by such company during the
995 calendar year next preceding from policies written on property or risks
996 located or resident in this state. The rate of tax on all net direct
997 insurance premiums received (1) on [and] or after January 1, 1995, and
998 prior to January 1, 2018, shall be one and three-quarters per cent, and
999 (2) on or after January 1, 2018, shall be one and one-half per cent. The
1000 franchise tax imposed under this section on premium income for the
1001 privilege of doing business in the state is in addition to the tax
1002 imposed under chapter 208. In the case of any local domestic insurance
1003 company the admitted assets of which as of the end of an income year
1004 do not exceed ninety-five million dollars, eighty per cent of the tax
1005 paid by such company under chapter 208 during such income year
1006 reduced by any refunds of taxes paid by such company and granted
1007 under said chapter within such income year and eighty per cent of the
1008 assessment paid by such company under section 38a-48 during such
1009 income year shall be allowed as a credit in the determination of the tax
1010 under this chapter payable with respect to total net direct premiums
1011 received during such income year, provided [that] these two credits
1012 shall not reduce the tax under this chapter to less than zero, and
1013 provided further in the case of a local domestic insurance company
1014 [which] that is a member of an insurance holding company system, as
1015 defined in section 38a-129, these credits shall apply if the total
1016 admitted assets of the local domestic insurance company and its
1017 affiliates, as defined in said section, do not exceed two hundred fifty
1018 million dollars or, in the alternative, in the case of a local domestic

1019 insurance company [which] that is a member of an insurance holding
1020 company system, as defined in section 38a-129, these credits shall
1021 apply only if total direct written premiums are derived from policies
1022 issued or delivered in Connecticut, on risk located in Connecticut and,
1023 as of the end of the income year the company and its affiliates have
1024 admitted assets minus unpaid losses and loss adjustment expenses that
1025 are also discounted for federal and state tax purposes and which for
1026 said local domestic insurance company and its affiliates, as defined in
1027 said section, do not exceed two hundred fifty million dollars.

1028 Sec. 47. Subsection (a) of section 12-202a of the general statutes is
1029 repealed and the following is substituted in lieu thereof (*Effective from*
1030 *passage*):

1031 (a) Each health care center, as defined in section 38a-175, that is
1032 governed by sections 38a-175 to 38a-192, inclusive, shall pay a tax to
1033 the Commissioner of Revenue Services for the calendar year
1034 commencing [on] January 1, 1995, and annually thereafter [, at the rate
1035 of one and three-quarters per cent of] on the total net direct subscriber
1036 charges received by such health care center during each such calendar
1037 year on any new or renewal contract or policy approved by the
1038 Insurance Commissioner under section 38a-183. The rate of tax on the
1039 total net direct subscriber charges received (1) prior to January 1, 2018,
1040 shall be one and three-quarters per cent, and (2) on or after January 1,
1041 2018, shall be one and one-half per cent. Such payment shall be in
1042 addition to any other payment required under section 38a-48.

1043 Sec. 48. Subsection (b) of section 12-210 of the general statutes is
1044 repealed and the following is substituted in lieu thereof (*Effective from*
1045 *passage*):

1046 (b) Each insurance company incorporated by or organized under
1047 the laws of any other state or foreign government and doing business
1048 in this state shall, annually, on and after January 1, 1995, pay to said
1049 [Commissioner of Revenue Services] commissioner, in addition to any
1050 other taxes imposed on such company or its agents, a tax [of one and

1051 three-quarters per cent of] on all net direct premiums received by such
1052 company in the calendar year next preceding from policies written on
1053 property or risks located or resident in this state, excluding premiums
1054 for ocean marine insurance, and, upon ceasing to transact new
1055 business in this state, shall continue to pay a tax upon the renewal
1056 premiums derived from its business remaining in force in this state at
1057 the rate [which] that was applicable when such company ceased to
1058 transact new business in this state. The rate of tax on all net direct
1059 premiums received (1) prior to January 1, 2018, shall be one and three-
1060 quarters per cent, and (2) on or after January 1, 2018, shall be one and
1061 one-half per cent.

1062 Sec. 49. Section 12-217jj of the general statutes is repealed and the
1063 following is substituted in lieu thereof (*Effective from passage*):

1064 (a) As used in this section:

1065 (1) "Commissioner" means the Commissioner of Revenue Services.

1066 (2) "Department" means the Department of Economic and
1067 Community Development.

1068 (3) (A) "Qualified production" means entertainment content created
1069 in whole or in part within the state, including motion pictures, except
1070 as otherwise provided in this subparagraph; documentaries; long-
1071 form, specials, mini-series, series, sound recordings, videos and music
1072 videos and interstitials television programming; interactive television;
1073 relocated television production; interactive games; videogames;
1074 commercials; any format of digital media, including an interactive web
1075 site, created for distribution or exhibition to the general public; and
1076 any trailer, pilot, video teaser or demo created primarily to stimulate
1077 the sale, marketing, promotion or exploitation of future investment in
1078 either a product or a qualified production via any means and media in
1079 any digital media format, film or videotape, provided such program
1080 meets all the underlying criteria of a qualified production. For [the]
1081 state fiscal years ending on or after June 30, 2014, [June 30, 2015, June
1082 30, 2016, and June 30, 2017,] "qualified production" shall not include a

1083 motion picture that has not been designated as a state-certified
1084 qualified production prior to July 1, 2013, and no tax credit voucher for
1085 such motion picture may be issued [during said years] for such motion
1086 picture, except, for [the] state fiscal years ending June 30, 2015, [June
1087 30, 2016, and June 30, 2017,] "qualified production" shall include a
1088 motion picture for which twenty-five per cent or more of the principal
1089 photography shooting days are in this state at a facility that receives
1090 not less than twenty-five million dollars in private investment and
1091 opens for business on or after July 1, 2013, and a tax credit voucher
1092 may be issued for such motion picture.

1093 (B) "Qualified production" shall not include any ongoing television
1094 program created primarily as news, weather or financial market
1095 reports; a production featuring current events, other than a relocated
1096 television production, sporting events, an awards show or other gala
1097 event; a production whose sole purpose is fundraising; a long-form
1098 production that primarily markets a product or service; a production
1099 used for corporate training or in-house corporate advertising or other
1100 similar productions; or any production for which records are required
1101 to be maintained under 18 USC 2257, as amended from time to time,
1102 with respect to sexually explicit content.

1103 (4) "Eligible production company" means a corporation, partnership,
1104 limited liability company, or other business entity engaged in the
1105 business of producing qualified productions on a one-time or ongoing
1106 basis, and qualified by the Secretary of the State to engage in business
1107 in the state.

1108 (5) "Production expenses or costs" means all expenditures clearly
1109 and demonstrably incurred in the state in the preproduction,
1110 production or postproduction costs of a qualified production,
1111 including:

1112 (A) Expenditures incurred in the state in the form of either
1113 compensation or purchases including production work, production
1114 equipment not eligible for the infrastructure tax credit provided in

1115 section 12-217kk, production software, postproduction work,
1116 postproduction equipment, postproduction software, set design, set
1117 construction, props, lighting, wardrobe, makeup, makeup accessories,
1118 special effects, visual effects, audio effects, film processing, music,
1119 sound mixing, editing, location fees, soundstages and any and all other
1120 costs or services directly incurred in connection with a state-certified
1121 qualified production;

1122 (B) Expenditures for distribution, including preproduction,
1123 production or postproduction costs relating to the creation of trailers,
1124 marketing videos, commercials, point-of-purchase videos and any and
1125 all content created on film or digital media, including the duplication
1126 of films, videos, CDs, DVDs and any and all digital files now in
1127 existence and those yet to be created for mass consumer consumption;
1128 the purchase, by a company in the state, of any and all equipment
1129 relating to the duplication or mass market distribution of any content
1130 created or produced in the state by any digital media format which is
1131 now in use and those formats yet to be created for mass consumer
1132 consumption; and

1133 (C) "Production expenses or costs" does not include the following:
1134 (i) On and after January 1, 2008, compensation in excess of fifteen
1135 million dollars paid to any individual or entity representing an
1136 individual, for services provided in the production of a qualified
1137 production and on or after January 1, 2010, compensation subject to
1138 Connecticut personal income tax in excess of twenty million dollars
1139 paid in the aggregate to any individuals or entities representing
1140 individuals, for star talent provided in the production of a qualified
1141 production; (ii) media buys, promotional events or gifts or public
1142 relations associated with the promotion or marketing of any qualified
1143 production; (iii) deferred, leveraged or profit participation costs
1144 relating to any and all personnel associated with any and all aspects of
1145 the production, including, but not limited to, producer fees, director
1146 fees, talent fees and writer fees; (iv) costs relating to the transfer of the
1147 production tax credits; (v) any amounts paid to persons or businesses
1148 as a result of their participation in profits from the exploitation of the

1149 qualified production; and (vi) any expenses or costs relating to an
1150 independent certification, as required by subsection (g) of this section,
1151 or as the department may otherwise require, pertaining to the amount
1152 of production expenses or costs set forth by an eligible production
1153 company in its application for a production tax credit.

1154 (6) "Sound recording" means a recording of music, poetry or
1155 spoken-word performance, but does not include the audio portions of
1156 dialogue or words spoken and recorded as part of a motion picture,
1157 video, theatrical production, television news coverage or athletic event.

1158 (7) "State-certified qualified production" means a qualified
1159 production produced by an eligible production company that (A) is in
1160 compliance with regulations adopted pursuant to subsection (k) of this
1161 section, (B) is authorized to conduct business in this state, and (C) has
1162 been approved by the department as qualifying for a production tax
1163 credit under this section.

1164 (8) "Interactive web site" means a web site, the production costs of
1165 which (A) exceed five hundred thousand dollars per income year, and
1166 (B) is primarily (i) interactive games or end user applications, or (ii)
1167 animation, simulation, sound, graphics, story lines or video created or
1168 repurposed for distribution over the Internet. An interactive web site
1169 does not include a web site primarily used for institutional, private,
1170 industrial, retail or wholesale marketing or promotional purposes, or
1171 which contains obscene content.

1172 (9) "Post-certification remedy" means the recapture, disallowance,
1173 recovery, reduction, repayment, forfeiture, decertification or any other
1174 remedy that would have the effect of reducing or otherwise limiting
1175 the use of a tax credit provided by this section.

1176 (10) "Compensation" means base salary or wages and does not
1177 include bonus pay, stock options, restricted stock units or similar
1178 arrangements.

1179 (11) "Relocated television production" means:

1180 (A) An ongoing television program all of the prior seasons of which
1181 were filmed outside this state, and may include current events shows,
1182 except those referenced in subparagraph (B)(i) of this subdivision.

1183 (B) An eligible production company's television programming in
1184 this state that (i) is not a general news program, sporting event or
1185 game broadcast, and (ii) is created at a qualified production facility
1186 that has had a minimum investment of twenty-five million dollars
1187 made by such eligible production company on or after January 1, 2012,
1188 at which facility the eligible production company creates ongoing
1189 television programming as defined in subparagraph (A) of this
1190 subdivision, and creates at least two hundred new jobs in Connecticut
1191 on or after January 1, 2012. For purposes of this subdivision, "new job"
1192 means a full-time job, as defined in section 12-217ii, that did not exist
1193 in this state prior to January 1, 2012, and is filled by a new employee,
1194 and "new employee" includes a person who was employed outside this
1195 state by the eligible production company prior to January 1, 2012, but
1196 does not include a person who was employed in this state by the
1197 eligible production company or a related person, as defined in section
1198 12-217ii, with respect to the eligible production company during the
1199 prior twelve months.

1200 (C) A relocated television production may be a state-certified
1201 qualified production for not more than ten successive income years,
1202 after which period the eligible production company shall be ineligible
1203 to resubmit an application for certification.

1204 (b) (1) The Department of Economic and Community Development
1205 shall administer a system of tax credit vouchers within the resources,
1206 requirements and purposes of this section for eligible production
1207 companies producing a state-certified qualified production in the state.

1208 [(1) For income years commencing on or after January 1, 2006, but
1209 prior to January 1, 2010, any eligible production company incurring
1210 production expenses or costs in excess of fifty thousand dollars shall be
1211 eligible for a credit against the tax imposed under chapter 207 or this

1212 chapter equal to thirty per cent of such production expenses or costs.]

1213 (2) [For income years commencing on or after January 1, 2010, (A)
1214 any] Any eligible production company incurring production expenses
1215 or costs shall be eligible for a credit (A) for income years commencing
1216 on or after January 1, 2010, but prior to January 1, 2018, against the tax
1217 imposed under chapter 207 or this chapter, and (B) for income years
1218 commencing on or after January 1, 2018, against the tax imposed under
1219 chapter 207 or 219 or this chapter, as follows: (i) For any such company
1220 incurring [production] such expenses or costs of not less than one
1221 hundred thousand dollars, but not more than five hundred thousand
1222 dollars, [shall be eligible for a credit against the tax imposed under
1223 chapter 207 or this chapter] a credit equal to ten per cent of such
1224 [production] expenses or costs, [(B)] (ii) any such company incurring
1225 such expenses or costs of more than five hundred thousand dollars,
1226 but not more than one million dollars, [shall be eligible for a credit
1227 against the tax imposed under chapter 207 or this chapter] a credit
1228 equal to fifteen per cent of such [production] expenses or costs, and
1229 [(C)] (iii) any such company incurring such expenses or costs of more
1230 than one million dollars, [shall be eligible for a credit against the tax
1231 imposed under chapter 207 or this chapter] a credit equal to thirty per
1232 cent of such [production] expenses or costs.

1233 (c) No eligible production company incurring an amount of
1234 production expenses or costs that qualifies for such credit shall be
1235 eligible for such credit unless on or after January 1, 2010, such
1236 company conducts (1) not less than fifty per cent of principal
1237 photography days within the state, or (2) expends not less than fifty
1238 per cent of postproduction costs within the state, or (3) expends not
1239 less than one million dollars of postproduction costs within the state.

1240 [(d) (1) For income years commencing on or after January 1, 2009,
1241 but prior to January 1, 2010, fifty per cent of production expenses or
1242 costs shall be counted toward such credit when incurred outside the
1243 state and used within the state, and one hundred per cent of such
1244 expenses or costs shall be counted toward such credit when incurred

1245 within the state and used within the state.]

1246 [(2)] (d) For income years commencing on or after January 1, 2010,
1247 no expenses or costs incurred outside the state and used within the
1248 state shall be eligible for a credit, and one hundred per cent of such
1249 expenses or costs shall be counted toward such credit when incurred
1250 within the state and used within the state.

1251 (e) (1) On and after July 1, 2006, and for income years commencing
1252 on or after January 1, 2006, any credit allowed pursuant to this section
1253 may be sold, assigned or otherwise transferred, in whole or in part, to
1254 one or more taxpayers, provided (A) no credit, after issuance, may be
1255 sold, assigned or otherwise transferred, in whole or in part, more than
1256 three times, (B) in the case of a credit allowed for the income year
1257 commencing on or after January 1, 2011, and prior to January 1, 2012,
1258 any entity that is not subject to tax under chapter 207 or this chapter
1259 may transfer not more than fifty per cent of such credit in any one
1260 income year, and (C) in the case of a credit allowed for an income year
1261 commencing on or after January 1, 2012, any entity that is not subject
1262 to tax under chapter 207 or this chapter may transfer not more than
1263 twenty-five per cent of such credit in any one income year.

1264 (2) Notwithstanding the provisions of subdivision (1) of this
1265 subsection, any entity that is not subject to tax under this chapter or
1266 chapter 207 shall not be subject to the limitations on the transfer of
1267 credits provided in subparagraphs (B) and (C) of said subdivision (1),
1268 provided such entity owns not less than fifty per cent, directly or
1269 indirectly, of a business entity subject to tax under section 12-284b.

1270 (3) Notwithstanding the provisions of subdivision (1) of this
1271 subsection, any qualified production that is created in whole or in
1272 significant part, as determined by the Commissioner of Economic and
1273 Community Development, at a qualified production facility shall not
1274 be subject to the limitations of subparagraph (B) or (C) of said
1275 subdivision (1). For purposes of this subdivision, "qualified production
1276 facility" means a facility (A) located in this state, (B) intended for film,

1277 television or digital media production, and (C) that has had a
1278 minimum investment of three million dollars, or less if the
1279 Commissioner of Economic and Community Development determines
1280 such facility otherwise qualifies.

1281 (4) For income years commencing on or after January 1, 2018, any
1282 credit that is sold, assigned or otherwise transferred, in whole or in
1283 part, to one or more taxpayers pursuant to subdivision (1) of this
1284 subsection, which credit is claimed against the tax imposed under
1285 chapter 219, shall be subject to the following limits:

1286 (A) The taxpayer may only claim ninety-five per cent of the amount
1287 of such credit entered by the department on the production tax credit
1288 voucher; and

1289 (B) If such taxpayer is an entity that owns at least fifty per cent of
1290 the eligible production company that sold, assigned or otherwise
1291 transferred such credit, such taxpayer may only claim ninety-two per
1292 cent of the amount of such credit entered by the department on the
1293 production tax credit voucher.

1294 (f) (1) On and after July 1, 2006, and for income years commencing
1295 on or after January 1, 2006, all or part of any such credit allowed under
1296 this [subsection shall] section may be claimed against the tax imposed
1297 under chapter 207 or this chapter for the income year in which the
1298 production expenses or costs were incurred, or in the three
1299 immediately succeeding income years.

1300 (2) For production tax credit vouchers issued on or after July 1, 2015,
1301 all or part of any such credit [shall] may be claimed against (A) the tax
1302 imposed under chapter 207 or this chapter, or (B) for income years
1303 commencing on or after January 1, 2018, the tax imposed under
1304 chapter 207 or 219 or this chapter, for the income year in which the
1305 production expenses or costs were incurred, or in the five immediately
1306 succeeding income years.

1307 (3) Any production tax credit allowed under this subsection shall be

1308 nonrefundable.

1309 (g) (1) An eligible production company shall apply to the
1310 department for a tax credit voucher on an annual basis, but not later
1311 than ninety days after the first production expenses or costs are
1312 incurred in the production of a qualified production, and shall provide
1313 with such application such information as the department may require
1314 to determine such company's eligibility to claim a credit under this
1315 section. No production expenses or costs may be listed more than once
1316 for purposes of the tax credit voucher pursuant to this section, or
1317 pursuant to section 12-217kk or 12-217ll, and if a production expense
1318 or cost has been included in a claim for a credit, such production
1319 expense or cost may not be included in any subsequent claim for a
1320 credit.

1321 (2) Not later than ninety days after the end of the annual period, or
1322 after the last production expenses or costs are incurred in the
1323 production of a qualified production, an eligible production company
1324 shall apply to the department for a production tax credit voucher, and
1325 shall provide with such application such information and independent
1326 certification as the department may require pertaining to the amount
1327 of such company's production expenses or costs. Such independent
1328 certification shall be provided by an audit professional chosen from a
1329 list compiled by the department. If the department determines that
1330 such company is eligible to be issued a production tax credit voucher,
1331 the department shall enter on the voucher the amount of production
1332 expenses or costs that has been established to the satisfaction of the
1333 department and the amount of such company's credit under this
1334 section. The department shall provide a copy of such voucher to the
1335 commissioner, upon request.

1336 (3) The department shall charge a reasonable administrative fee
1337 sufficient to cover the department's costs to analyze applications
1338 submitted under this section.

1339 (h) If an eligible production company sells, assigns or otherwise

1340 transfers a credit under this section to another taxpayer, the transferor
1341 and transferee shall jointly submit written notification of such transfer
1342 to the department not later than thirty days after such transfer. If such
1343 transferee sells, assigns or otherwise transfers a credit under this
1344 section to a subsequent transferee, such transferee and such
1345 subsequent transferee shall jointly submit written notification of such
1346 transfer to the department not later than thirty days after such transfer.
1347 The notification after each transfer shall include the credit voucher
1348 number, the date of transfer, the amount of such credit transferred, the
1349 tax credit balance before and after the transfer, the tax identification
1350 numbers for both the transferor and the transferee, and any other
1351 information required by the department. Failure to comply with this
1352 subsection will result in a disallowance of the tax credit until there is
1353 full compliance on the part of the transferor and the transferee, and for
1354 a second or third transfer, on the part of all subsequent transferors and
1355 transferees. The department shall provide a copy of the notification of
1356 assignment to the commissioner upon request.

1357 (i) Any eligible production company that submits information to the
1358 department that it knows to be fraudulent or false shall, in addition to
1359 any other penalties provided by law, be liable for a penalty equal to
1360 the amount of such company's credit entered on the production tax
1361 credit [certificate] voucher issued under this section.

1362 (j) No tax credits transferred pursuant to this section shall be subject
1363 to a post-certification remedy, and the department and the
1364 commissioner shall have no right, except in the case of possible
1365 material misrepresentation or fraud, to conduct any further or
1366 additional review, examination or audit of the expenditures or costs
1367 for which such tax credits were issued. The sole and exclusive remedy
1368 of the department and the commissioner shall be to seek collection of
1369 the amount of such tax credits from the entity that committed the
1370 fraud or misrepresentation.

1371 (k) The department, in consultation with the commissioner, shall
1372 adopt regulations, in accordance with the provisions of chapter 54, as

1373 may be necessary for the administration of this section.

1374 Sec. 50. Subsection (a) of section 12-211a of the general statutes is
1375 repealed and the following is substituted in lieu thereof (*Effective from*
1376 *passage*):

1377 (a) (1) Notwithstanding any provision of the general statutes, and
1378 except as otherwise provided in subdivision (5) of this subsection or in
1379 subsection (b) of this section, the amount of tax credit or credits
1380 otherwise allowable against the tax imposed under this chapter for any
1381 calendar year shall not exceed seventy per cent of the amount of tax
1382 due from such taxpayer under this chapter with respect to such
1383 calendar year of the taxpayer prior to the application of such credit or
1384 credits.

1385 (2) For the calendar year commencing January 1, 2011, "type one tax
1386 credits" means tax credits allowable under section 12-217jj, 12-217kk or
1387 12-217ll; "type two tax credits" means tax credits allowable under
1388 section 38a-88a; "type three tax credits" means tax credits that are not
1389 type one tax credits or type two tax credits; "thirty per cent threshold"
1390 means thirty per cent of the amount of tax due from a taxpayer under
1391 this chapter prior to the application of tax credit; "fifty-five per cent
1392 threshold" means fifty-five per cent of the amount of tax due from a
1393 taxpayer under this chapter prior to the application of tax credits; and
1394 "seventy per cent threshold" means seventy per cent of the amount of
1395 tax due from a taxpayer under this chapter prior to the application of
1396 tax credits.

1397 (3) For the calendar year commencing January 1, 2012, "type one tax
1398 credits" means the tax credit allowable under section 12-217ll; "type
1399 two tax credits" means tax credits allowable under section 38a-88a;
1400 "type three tax credits" means tax credits that are not type one tax
1401 credits or type two tax credits; "thirty per cent threshold" means thirty
1402 per cent of the amount of tax due from a taxpayer under this chapter
1403 prior to the application of tax credit; "fifty-five per cent threshold"
1404 means fifty-five per cent of the amount of tax due from a taxpayer

1405 under this chapter prior to the application of tax credits; and "seventy
1406 per cent threshold" means seventy per cent of the amount of tax due
1407 from a taxpayer under this chapter prior to the application of tax
1408 credits.

1409 (4) For [the] calendar years commencing on or after January 1, 2013,
1410 [January 1, 2014, January 1, 2015, and January 1, 2016,] "type one tax
1411 credits" means the tax credit allowable under sections 12-217jj, 12-
1412 217kk and 12-217ll; "type two tax credits" means tax credits allowable
1413 under section 38a-88a; "type three tax credits" means tax credits that
1414 are not type one tax credits or type two tax credits; "thirty per cent
1415 threshold" means thirty per cent of the amount of tax due from a
1416 taxpayer under this chapter prior to the application of tax credit; "fifty-
1417 five per cent threshold" means fifty-five per cent of the amount of tax
1418 due from a taxpayer under this chapter prior to the application of tax
1419 credits; and "seventy per cent threshold" means seventy per cent of the
1420 amount of tax due from a taxpayer under this chapter prior to the
1421 application of tax credits.

1422 (5) For calendar years commencing on or after January 1, 2011, [and
1423 prior to January 1, 2017,] and subject to the provisions of subdivisions
1424 (2), (3) and (4) of this subsection, the amount of tax credit or credits
1425 otherwise allowable against the tax imposed under this chapter shall
1426 not exceed:

1427 (A) If the tax credit or credits being claimed by a taxpayer are type
1428 three tax credits only, thirty per cent of the amount of tax due from
1429 such taxpayer under this chapter with respect to said calendar years of
1430 the taxpayer prior to the application of such credit or credits.

1431 (B) If the tax credit or credits being claimed by a taxpayer are type
1432 one tax credits and type three tax credits, but not type two tax credits,
1433 fifty-five per cent of the amount of tax due from such taxpayer under
1434 this chapter with respect to said calendar years of the taxpayer prior to
1435 the application of such credit or credits, provided (i) type three tax
1436 credits shall be claimed before type one tax credits are claimed, (ii) the

1437 type three tax credits being claimed may not exceed the thirty per cent
1438 threshold, and (iii) the sum of the type one tax credits and the type
1439 three tax credits being claimed may not exceed the fifty-five per cent
1440 threshold.

1441 (C) If the tax credit or credits being claimed by a taxpayer are type
1442 two tax credits and type three tax credits, but not type one tax credits,
1443 seventy per cent of the amount of tax due from such taxpayer under
1444 this chapter with respect to said calendar years of the taxpayer prior to
1445 the application of such credit or credits, provided (i) type three tax
1446 credits shall be claimed before type two tax credits are claimed, (ii) the
1447 type three tax credits being claimed may not exceed the thirty per cent
1448 threshold, and (iii) the sum of the type two tax credits and the type
1449 three tax credits being claimed may not exceed the seventy per cent
1450 threshold.

1451 (D) If the tax credit or credits being claimed by a taxpayer are type
1452 one tax credits, type two tax credits and type three tax credits, seventy
1453 per cent of the amount of tax due from such taxpayer under this
1454 chapter with respect to said calendar years of the taxpayer prior to the
1455 application of such credits, provided (i) type three tax credits shall be
1456 claimed before type one tax credits or type two tax credits are claimed,
1457 and the type one tax credits shall be claimed before the type two tax
1458 credits are claimed, (ii) the type three tax credits being claimed may
1459 not exceed the thirty per cent threshold, (iii) the sum of the type one
1460 tax credits and the type three tax credits being claimed may not exceed
1461 the fifty-five per cent threshold, and (iv) the sum of the type one tax
1462 credits, the type two tax credits and the type three tax credits being
1463 claimed may not exceed the seventy per cent threshold.

1464 (E) If the tax credit or credits being claimed by a taxpayer are type
1465 one tax credits and type two tax credits only, but not type three tax
1466 credits, seventy per cent of the amount of tax due from such taxpayer
1467 under this chapter with respect to said calendar years of the taxpayer
1468 prior to the application of such credits, provided (i) the type one tax
1469 credits shall be claimed before type two tax credits are claimed, (ii) the

1470 type one tax credits being claimed may not exceed the fifty-five per
1471 cent threshold, and (iii) the sum of the type one tax credits and the
1472 type two tax credits being claimed may not exceed the seventy per cent
1473 threshold.

1474 Sec. 51. Section 2-71x of the general statutes is repealed and the
1475 following is substituted in lieu thereof (*Effective from passage*):

1476 For the fiscal year ending June 30, 2015, and each fiscal year
1477 thereafter, the Comptroller shall segregate [three million two hundred
1478 thousand] one million six hundred thousand dollars of the amount of
1479 the funds received by the state from the tax imposed under chapter 211
1480 on public service companies providing community antenna television
1481 service in this state. The moneys segregated by the Comptroller shall
1482 be deposited with the Treasurer and made available to the Office of
1483 Legislative Management to defray the cost of providing the citizens of
1484 this state with Connecticut Television Network coverage of state
1485 government deliberations and public policy events.

1486 Sec. 52. Subparagraph (B) of subdivision (20) of subsection (a) of
1487 section 12-701 of the general statutes is repealed and the following is
1488 substituted in lieu thereof (*Effective January 1, 2019, and applicable to*
1489 *taxable years commencing on or after January 1, 2019*):

1490 (B) There shall be subtracted therefrom (i) to the extent properly
1491 includable in gross income for federal income tax purposes, any
1492 income with respect to which taxation by any state is prohibited by
1493 federal law, (ii) to the extent allowable under section 12-718, exempt
1494 dividends paid by a regulated investment company, (iii) the amount of
1495 any refund or credit for overpayment of income taxes imposed by this
1496 state, or any other state of the United States or a political subdivision
1497 thereof, or the District of Columbia, to the extent properly includable
1498 in gross income for federal income tax purposes, (iv) to the extent
1499 properly includable in gross income for federal income tax purposes
1500 and not otherwise subtracted from federal adjusted gross income
1501 pursuant to clause (x) of this subparagraph in computing Connecticut

1502 adjusted gross income, any tier 1 railroad retirement benefits, (v) to the
1503 extent any additional allowance for depreciation under Section 168(k)
1504 of the Internal Revenue Code, as provided by Section 101 of the Job
1505 Creation and Worker Assistance Act of 2002, for property placed in
1506 service after December 31, 2001, but prior to September 10, 2004, was
1507 added to federal adjusted gross income pursuant to subparagraph
1508 (A)(ix) of this subdivision in computing Connecticut adjusted gross
1509 income for a taxable year ending after December 31, 2001, twenty-five
1510 per cent of such additional allowance for depreciation in each of the
1511 four succeeding taxable years, (vi) to the extent properly includable in
1512 gross income for federal income tax purposes, any interest income
1513 from obligations issued by or on behalf of the state of Connecticut, any
1514 political subdivision thereof, or public instrumentality, state or local
1515 authority, district or similar public entity created under the laws of the
1516 state of Connecticut, (vii) to the extent properly includable in
1517 determining the net gain or loss from the sale or other disposition of
1518 capital assets for federal income tax purposes, any gain from the sale
1519 or exchange of obligations issued by or on behalf of the state of
1520 Connecticut, any political subdivision thereof, or public
1521 instrumentality, state or local authority, district or similar public entity
1522 created under the laws of the state of Connecticut, in the income year
1523 such gain was recognized, (viii) any interest on indebtedness incurred
1524 or continued to purchase or carry obligations or securities the interest
1525 on which is subject to tax under this chapter but exempt from federal
1526 income tax, to the extent that such interest on indebtedness is not
1527 deductible in determining federal adjusted gross income and is
1528 attributable to a trade or business carried on by such individual, (ix)
1529 ordinary and necessary expenses paid or incurred during the taxable
1530 year for the production or collection of income which is subject to
1531 taxation under this chapter but exempt from federal income tax, or the
1532 management, conservation or maintenance of property held for the
1533 production of such income, and the amortizable bond premium for the
1534 taxable year on any bond the interest on which is subject to tax under
1535 this chapter but exempt from federal income tax, to the extent that
1536 such expenses and premiums are not deductible in determining federal

adjusted gross income and are attributable to a trade or business carried on by such individual, (x) (I) for a person who files a return under the federal income tax as an unmarried individual whose federal adjusted gross income for such taxable year is less than [fifty thousand] seventy-five thousand dollars, or as a married individual filing separately whose federal adjusted gross income for such taxable year is less than [fifty thousand] seventy-five thousand dollars, or for a husband and wife who file a return under the federal income tax as married individuals filing jointly whose federal adjusted gross income for such taxable year is less than [sixty thousand] one hundred thousand dollars or a person who files a return under the federal income tax as a head of household whose federal adjusted gross income for such taxable year is less than [sixty thousand] one hundred thousand dollars, an amount equal to the Social Security benefits includable for federal income tax purposes; and (II) for a person who files a return under the federal income tax as an unmarried individual whose federal adjusted gross income for such taxable year is [fifty thousand] seventy-five thousand dollars or more, or as a married individual filing separately whose federal adjusted gross income for such taxable year is [fifty thousand] seventy-five thousand dollars or more, or for a husband and wife who file a return under the federal income tax as married individuals filing jointly whose federal adjusted gross income from such taxable year is [sixty thousand] one hundred thousand dollars or more or for a person who files a return under the federal income tax as a head of household whose federal adjusted gross income for such taxable year is [sixty thousand] one hundred thousand dollars or more, an amount equal to the difference between the amount of Social Security benefits includable for federal income tax purposes and the lesser of twenty-five per cent of the Social Security benefits received during the taxable year, or twenty-five per cent of the excess described in Section 86(b)(1) of the Internal Revenue Code, (xi) to the extent properly includable in gross income for federal income tax purposes, any amount rebated to a taxpayer pursuant to section 12-746, (xii) to the extent properly includable in the gross income for federal income tax purposes of a designated beneficiary, any

1572 distribution to such beneficiary from any qualified state tuition
1573 program, as defined in Section 529(b) of the Internal Revenue Code,
1574 established and maintained by this state or any official, agency or
1575 instrumentality of the state, (xiii) to the extent allowable under section
1576 12-701a, contributions to accounts established pursuant to any
1577 qualified state tuition program, as defined in Section 529(b) of the
1578 Internal Revenue Code, established and maintained by this state or
1579 any official, agency or instrumentality of the state, (xiv) to the extent
1580 properly includable in gross income for federal income tax purposes,
1581 the amount of any Holocaust victims' settlement payment received in
1582 the taxable year by a Holocaust victim, (xv) to the extent properly
1583 includable in gross income for federal income tax purposes of an
1584 account holder, as defined in section 31-51ww, interest earned on
1585 funds deposited in the individual development account, as defined in
1586 section 31-51ww, of such account holder, (xvi) to the extent properly
1587 includable in the gross income for federal income tax purposes of a
1588 designated beneficiary, as defined in section 3-123aa, interest,
1589 dividends or capital gains earned on contributions to accounts
1590 established for the designated beneficiary pursuant to the Connecticut
1591 Homecare Option Program for the Elderly established by sections 3-
1592 123aa to 3-123ff, inclusive, (xvii) to the extent properly includable in
1593 gross income for federal income tax purposes, any income received
1594 from the United States government as retirement pay for a retired
1595 member of (I) the Armed Forces of the United States, as defined in
1596 Section 101 of Title 10 of the United States Code, or (II) the National
1597 Guard, as defined in Section 101 of Title 10 of the United States Code,
1598 (xviii) to the extent properly includable in gross income for federal
1599 income tax purposes for the taxable year, any income from the
1600 discharge of indebtedness in connection with any reacquisition, after
1601 December 31, 2008, and before January 1, 2011, of an applicable debt
1602 instrument or instruments, as those terms are defined in Section 108 of
1603 the Internal Revenue Code, as amended by Section 1231 of the
1604 American Recovery and Reinvestment Act of 2009, to the extent any
1605 such income was added to federal adjusted gross income pursuant to
1606 subparagraph (A)(xi) of this subdivision in computing Connecticut

1607 adjusted gross income for a preceding taxable year, (xix) to the extent
1608 not deductible in determining federal adjusted gross income, the
1609 amount of any contribution to a manufacturing reinvestment account
1610 established pursuant to section 32-9zz in the taxable year that such
1611 contribution is made, [and] (xx) to the extent properly includable in
1612 gross income for federal income tax purposes, for the taxable year
1613 commencing January 1, 2015, ten per cent of the income received from
1614 the state teachers' retirement system, for [the taxable year commencing
1615 January 1, 2016] taxable years commencing on or after January 1, 2016,
1616 but prior to January 1, 2019, twenty-five per cent of the income
1617 received from the state teachers' retirement system, and for the taxable
1618 year commencing January 1, [2017] 2019, and each taxable year
1619 thereafter, fifty per cent of the income received from the state teachers'
1620 retirement system [.] or the percentage, if applicable, pursuant to
1621 clause (xxi) of this subparagraph, and (xxi) to the extent properly
1622 includable in gross income for federal income tax purposes, except for
1623 retirement benefits under clause (iv) of this subparagraph and
1624 retirement pay under clause (xvii) of this subparagraph, for a person
1625 who files a return under the federal income tax as an unmarried
1626 individual whose federal adjusted gross income for such taxable year
1627 is less than seventy-five thousand dollars, or as a married individual
1628 filing separately whose federal adjusted gross income for such taxable
1629 year is less than seventy-five thousand dollars, or as a head of
1630 household whose federal adjusted gross income for such taxable year
1631 is less than seventy-five thousand dollars, or for a husband and wife
1632 who file a return under the federal income tax as married individuals
1633 filing jointly whose federal adjusted gross income for such taxable year
1634 is less than one hundred thousand dollars, (I) for the taxable year
1635 commencing January 1, 2019, fourteen per cent of any pension or
1636 annuity income, (II) for the taxable year commencing January 1, 2020,
1637 twenty-eight per cent of any pension or annuity income, (III) for the
1638 taxable year commencing January 1, 2021, forty-two per cent of any
1639 pension or annuity income, (IV) for the taxable year commencing
1640 January 1, 2022, fifty-six per cent of any pension or annuity income, (V)
1641 for the taxable year commencing January 1, 2023, seventy per cent of

1642 any pension or annuity income, (VI) for the taxable year commencing
1643 January 1, 2024, eighty-four per cent of any pension or annuity income,
1644 and (VII) for the taxable year commencing January 1, 2025, any
1645 pension or annuity income.

1646 Sec. 53. Section 12-704e of the general statutes is repealed and the
1647 following is substituted in lieu thereof (*Effective from passage, and*
1648 *applicable to taxable years commencing on or after January 1, 2017*):

1649 (a) Any resident of this state, as defined in subdivision (1) of
1650 subsection (a) of section 12-701, who is subject to the tax imposed
1651 under this chapter for any taxable year shall be allowed a credit
1652 against the tax otherwise due under this chapter in an amount equal to
1653 the applicable percentage, as defined in subsection (e) of this section,
1654 of the earned income credit claimed and allowed for the same taxable
1655 year under Section 32 of the Internal Revenue Code, as defined in
1656 subsection (a) of section 12-701. A credit under this section shall not be
1657 refundable.

1658 [(b) If the amount of the credit allowed pursuant to this section
1659 exceeds the taxpayer's liability for the tax imposed under this chapter,
1660 the Commissioner of Revenue Services shall treat such excess as an
1661 overpayment and, except as provided under section 12-739 or 12-742,
1662 shall refund the amount of such excess, without interest, to the
1663 taxpayer.]

1664 [(c)] (b) If a married individual who is otherwise eligible for the
1665 credit allowed hereunder has filed a joint federal income tax return for
1666 the taxable year, but is required to file a separate return under this
1667 chapter for such taxable year, the credit for which such individual is
1668 eligible under this section shall be an amount equal to the applicable
1669 percentage, as defined in subsection [(e)] (d) of this section, of the
1670 earned income credit claimed and allowed for such taxable year under
1671 [said] Section 32 of the Internal Revenue Code multiplied by a fraction,
1672 the numerator of which is such individual's federal adjusted gross
1673 income, as reported on such individual's separate return under this

1674 chapter, and the denominator of which is the federal adjusted gross
1675 income, as reported on the joint federal income tax return.

1676 [(d)] (c) To the extent permitted under federal law, any state or
1677 federal earned income tax credit shall not be counted as income when
1678 received by an individual who is an applicant for, or recipient of,
1679 benefits or services under any state or federal program that provides
1680 such benefits or services based on need, nor shall any such earned
1681 income tax credit be counted as resources, for the purpose of
1682 determining the individual's or any other individual's eligibility for
1683 such benefits or services, or the amount of such benefits or services.

1684 [(e)] (d) For purposes of this section, "applicable percentage" means
1685 thirty per cent, except (1) for the taxable year commencing on January
1686 1, 2013, "applicable percentage" means twenty-five per cent, and (2) for
1687 taxable years commencing on or after January 1, 2014, but prior to
1688 January 1, 2017, "applicable percentage" means twenty-seven and one-
1689 half per cent.

1690 Sec. 54. Section 16-331hh of the general statutes is repealed and the
1691 following is substituted in lieu thereof (*Effective from passage*):

1692 Notwithstanding the provisions of subsection (b) of section 16-
1693 331bb, the sum of [\$3,000,000] five million dollars shall be transferred
1694 from the municipal video competition trust account and credited to the
1695 resources of the General Fund for the fiscal year ending June 30, [2016]
1696 2018, and each fiscal year thereafter.

1697 Sec. 55. (NEW) (*Effective from passage*) Notwithstanding the
1698 provisions of section 16-331cc of the general statutes, the sum of three
1699 million five hundred thousand dollars shall be transferred from the
1700 public, educational and governmental programming and education
1701 technology investment account and credited to the resources of the
1702 General Fund for the fiscal year ending June 30, 2018, and each fiscal
1703 year thereafter.

1704 Sec. 56. Section 29-143m of the general statutes is repealed and the

1705 following is substituted in lieu thereof (*Effective from passage*):

1706 Any person or combination of persons who, and any club,
1707 corporation or association which, holds or promotes any boxing or
1708 mixed martial arts match or exercises any of the privileges conferred
1709 by this chapter or the regulations adopted under this chapter shall,
1710 within twenty-four hours after the determination of each boxing or
1711 mixed martial arts match, ~~[: (1) Furnish]~~ furnish to the commissioner a
1712 written report verified by such person or combination of persons or by
1713 the treasurer and secretary of such club, corporation or association,
1714 which report shall include a statement of the number of tickets sold for
1715 such match, the amount of gross receipts for such match and such
1716 other information as the commissioner prescribes. ~~[: and (2) pay to the~~
1717 commissioner a tax of five per cent of the total receipts after federal
1718 taxes have been deducted from the paid admissions to such boxing or
1719 mixed martial arts match, which tax shall be paid into the State
1720 Treasury.]

1721 Sec. 57. (*Effective from passage*) For the fiscal years ending June 30,
1722 2018, and June 30, 2019, the Connecticut Lottery Corporation, created
1723 under section 12-802 of the general statutes, shall reduce its expenses
1724 for each said fiscal year by one million dollars from the amount of its
1725 expenses in the fiscal year ending June 30, 2017.

1726 Sec. 58. Section 19a-55a of the general statutes is repealed and the
1727 following is substituted in lieu thereof (*Effective from passage*):

1728 [(a)] There is established a newborn screening account that shall be
1729 a separate nonlapsing account within the General Fund. The account
1730 shall contain any moneys required by law to be deposited into the
1731 account. Any balance remaining in said account [at the end of any
1732 fiscal year] on June 30, 2017, shall be carried forward in the account
1733 [for the next fiscal year] and be available for expenditure by the
1734 Department of Public Health for the expenses of the testing required
1735 under sections 19a-55 and 19a-59 for the fiscal years ending June 30,
1736 2018, and June 30, 2019.

1737 [(b) Five hundred thousand dollars of the amount collected
1738 pursuant to section 19a-55, in each fiscal year, shall be credited to the
1739 newborn screening account, and be available for expenditure by the
1740 Department of Public Health for the expenses of the testing required
1741 by sections 19a-55 and 19a-59.]

1742 Sec. 59. Subdivision (1) of section 12-408 of the general statutes is
1743 repealed and the following is substituted in lieu thereof (*Effective from*
1744 *passage*):

1745 (1) (A) For the privilege of making any sales, as defined in
1746 subdivision (2) of subsection (a) of section 12-407, at retail, in this state
1747 for a consideration, a tax is hereby imposed on all retailers at the rate
1748 of six and thirty-five-hundredths per cent of the gross receipts of any
1749 retailer from the sale of all tangible personal property sold at retail or
1750 from the rendering of any services constituting a sale in accordance
1751 with subdivision (2) of subsection (a) of section 12-407, except, in lieu
1752 of said rate of six and thirty-five-hundredths per cent, the rates
1753 provided in subparagraphs (B) to (H), inclusive, of this subdivision;

1754 (B) At a rate of fifteen per cent with respect to each transfer of
1755 occupancy, from the total amount of rent received for such occupancy
1756 of any room or rooms in a hotel or lodging house for the first period
1757 not exceeding thirty consecutive calendar days;

1758 (C) With respect to the sale of a motor vehicle to any individual who
1759 is a member of the armed forces of the United States and is on full-time
1760 active duty in Connecticut and who is considered, under 50 App USC
1761 574, a resident of another state, or to any such individual and the
1762 spouse thereof, at a rate of four and one-half per cent of the gross
1763 receipts of any retailer from such sales, provided such retailer requires
1764 and maintains a declaration by such individual, prescribed as to form
1765 by the commissioner and bearing notice to the effect that false
1766 statements made in such declaration are punishable, or other evidence,
1767 satisfactory to the commissioner, concerning the purchaser's state of
1768 residence under 50 App USC 574;

1769 (D) (i) With respect to the sales of computer and data processing
1770 services occurring on or after July 1, 1997, and prior to July 1, 1998, at
1771 the rate of five per cent, on or after July 1, 1998, and prior to July 1,
1772 1999, at the rate of four per cent, on or after July 1, 1999, and prior to
1773 July 1, 2000, at the rate of three per cent, on or after July 1, 2000, and
1774 prior to July 1, 2001, at the rate of two per cent, on or after July 1, 2001,
1775 at the rate of one per cent, and (ii) with respect to sales of Internet
1776 access services, on and after July 1, 2001, such services shall be exempt
1777 from such tax;

1778 (E) (i) With respect to the sales of labor that is otherwise taxable
1779 under subparagraph (C) or (G) of subdivision (2) of subsection (a) of
1780 section 12-407 on existing vessels and repair or maintenance services
1781 on vessels occurring on and after July 1, 1999, such services shall be
1782 exempt from such tax;

1783 (ii) With respect to the sale of a vessel, such sale shall be exempt
1784 from such tax provided such vessel is docked in this state for sixty or
1785 fewer days in a calendar year;

1786 (F) With respect to patient care services for which payment is
1787 received by the hospital on or after July 1, 1999, and prior to July 1,
1788 2001, at the rate of five and three-fourths per cent and on and after July
1789 1, 2001, such services shall be exempt from such tax;

1790 (G) With respect to the rental or leasing of a passenger motor
1791 vehicle for a period of thirty consecutive calendar days or less, at a rate
1792 of nine and thirty-five-hundredths per cent;

1793 (H) With respect to the sale of (i) a motor vehicle for a sales price
1794 exceeding fifty thousand dollars, at a rate of seven and three-fourths
1795 per cent on the entire sales price, (ii) jewelry, whether real or imitation,
1796 for a sales price exceeding five thousand dollars, at a rate of seven and
1797 three-fourths per cent on the entire sales price, and (iii) an article of
1798 clothing or footwear intended to be worn on or about the human body,
1799 a handbag, luggage, umbrella, wallet or watch for a sales price
1800 exceeding one thousand dollars, at a rate of seven and three-fourths

1801 per cent on the entire sales price. For purposes of this subparagraph,
1802 "motor vehicle" has the meaning provided in section 14-1, but does not
1803 include a motor vehicle subject to the provisions of subparagraph (C)
1804 of this subdivision, a motor vehicle having a gross vehicle weight
1805 rating over twelve thousand five hundred pounds, or a motor vehicle
1806 having a gross vehicle weight rating of twelve thousand five hundred
1807 pounds or less that is not used for private passenger purposes, but is
1808 designed or used to transport merchandise, freight or persons in
1809 connection with any business enterprise and issued a commercial
1810 registration or more specific type of registration by the Department of
1811 Motor Vehicles;

1812 (I) The rate of tax imposed by this chapter shall be applicable to all
1813 retail sales upon the effective date of such rate, except that a new rate
1814 which represents an increase in the rate applicable to the sale shall not
1815 apply to any sales transaction wherein a binding sales contract without
1816 an escalator clause has been entered into prior to the effective date of
1817 the new rate and delivery is made within ninety days after the effective
1818 date of the new rate. For the purposes of payment of the tax imposed
1819 under this section, any retailer of services taxable under subparagraph
1820 (I) of subdivision (2) of subsection (a) of section 12-407, who computes
1821 taxable income, for purposes of taxation under the Internal Revenue
1822 Code of 1986, or any subsequent corresponding internal revenue code
1823 of the United States, as from time to time amended, on an accounting
1824 basis which recognizes only cash or other valuable consideration
1825 actually received as income and who is liable for such tax only due to
1826 the rendering of such services may make payments related to such tax
1827 for the period during which such income is received, without penalty
1828 or interest, without regard to when such service is rendered;

1829 (J) For calendar quarters ending on or after September 30, 2011,
1830 [except for calendar quarters ending on or after July 1, 2016,] but prior
1831 to July 1, 2017, the commissioner shall deposit into the regional
1832 planning incentive account, established pursuant to section 4-66k, six
1833 and seven-tenths per cent of the amounts received by the state from
1834 the tax imposed under subparagraph (B) of this subdivision and ten

1835 and seven-tenths per cent of the amounts received by the state from
1836 the tax imposed under subparagraph (G) of this subdivision;

1837 (K) [(i)] Notwithstanding the provisions of this section, for calendar
1838 months commencing on or after May 1, 2016, but prior to July 1, 2016,
1839 the commissioner shall deposit into the municipal revenue sharing
1840 account established pursuant to section 4-66l four and seven-tenths per
1841 cent of the amounts received by the state from the tax imposed under
1842 subparagraph (A) of this subdivision, and shall transfer any accrual
1843 related to said months on or after said July 1, 2016, date; and

1844 [(ii) For calendar months commencing on or after July 1, 2017, the
1845 commissioner shall deposit into the municipal revenue sharing
1846 account established pursuant to section 4-66l seven and nine-tenths per
1847 cent of the amounts received by the state from the tax imposed under
1848 subparagraph (A) of this subdivision; and]

1849 (L) (i) Notwithstanding the provisions of this section, for calendar
1850 months commencing on or after December 1, 2015, but prior to October
1851 1, 2016, the commissioner shall deposit into the Special Transportation
1852 Fund established under section 13b-68 four and seven-tenths per cent
1853 of the amounts received by the state from the tax imposed under
1854 subparagraph (A) of this subdivision;

1855 (ii) For calendar months commencing on or after October 1, 2016,
1856 but prior to July 1, 2017, the commissioner shall deposit into the
1857 Special Transportation Fund established under section 13b-68 six and
1858 three-tenths per cent of the amounts received by the state from the tax
1859 imposed under subparagraph (A) of this subdivision; [and]

1860 (iii) For calendar months commencing on or after July 1, 2017, but
1861 prior to September 1, 2018, the commissioner shall deposit into the
1862 Special Transportation Fund established under section 13b-68 [seven
1863 and nine-tenths] six and one-tenth per cent of the amounts received by
1864 the state from the tax imposed under subparagraph (A) of this
1865 subdivision; [.] and

1866 (iv) For calendar months commencing on or after September 1, 2018,
1867 the commissioner shall deposit into the Special Transportation Fund
1868 established under section 13b-68 seven and nine-tenths per cent of the
1869 amounts received by the state from the tax imposed under
1870 subparagraph (A) of this subdivision; and

1871 (M) Notwithstanding the provisions of this section, for calendar
1872 months commencing on or after July 1, 2017, the commissioner shall
1873 deposit into the culture and tourism account established under section
1874 10-395 ten per cent of the amounts received by the state from the tax
1875 imposed under subparagraph (B) of this subdivision, to be used by the
1876 Department of Economic and Community Development to promote
1877 and develop tourism in the state.

1878 Sec. 60. Subdivision (1) of section 12-411 of the general statutes, as
1879 amended by section 33 of public act 17-147, is repealed and the
1880 following is substituted in lieu thereof (*Effective from passage*):

1881 (1) (A) An excise tax is hereby imposed on the storage, acceptance,
1882 consumption or any other use in this state of tangible personal
1883 property purchased from any retailer for storage, acceptance,
1884 consumption or any other use in this state, the acceptance or receipt of
1885 any services constituting a sale in accordance with subdivision (2) of
1886 subsection (a) of section 12-407, purchased from any retailer for
1887 consumption or use in this state, or the storage, acceptance,
1888 consumption or any other use in this state of tangible personal
1889 property which has been manufactured, fabricated, assembled or
1890 processed from materials by a person, either within or without this
1891 state, for storage, acceptance, consumption or any other use by such
1892 person in this state, to be measured by the sales price of materials, at
1893 the rate of six and thirty-five-hundredths per cent of the sales price of
1894 such property or services, except, in lieu of said rate of six and thirty-
1895 five-hundredths per cent;

1896 (B) At a rate of fifteen per cent of the rent paid for occupancy of any
1897 room or rooms in a hotel or lodging house for the first period of not

1898 more than thirty consecutive calendar days;

1899 (C) With respect to the storage, acceptance, consumption or use in
1900 this state of a motor vehicle purchased from any retailer for storage,
1901 acceptance, consumption or use in this state by any individual who is a
1902 member of the armed forces of the United States and is on full-time
1903 active duty in Connecticut and who is considered, under 50 App USC
1904 574, a resident of another state, or to any such individual and the
1905 spouse of such individual at a rate of four and one-half per cent of the
1906 sales price of such vehicle, provided such retailer requires and
1907 maintains a declaration by such individual, prescribed as to form by
1908 the commissioner and bearing notice to the effect that false statements
1909 made in such declaration are punishable, or other evidence,
1910 satisfactory to the commissioner, concerning the purchaser's state of
1911 residence under 50 App USC 574;

1912 (D) (i) With respect to the acceptance or receipt in this state of labor
1913 that is otherwise taxable under subparagraph (C) or (G) of subdivision
1914 (2) of subsection (a) of section 12-407 on existing vessels and repair or
1915 maintenance services on vessels occurring on and after July 1, 1999,
1916 such services shall be exempt from such tax;

1917 (ii) With respect to the storage, acceptance or other use of a vessel in
1918 this state, such storage, acceptance or other use shall be exempt from
1919 such tax, provided such vessel is docked in this state for sixty or fewer
1920 days in a calendar year;

1921 (E) (i) With respect to the acceptance or receipt in this state of
1922 computer and data processing services purchased from any retailer for
1923 consumption or use in this state occurring on or after July 1, 1997, and
1924 prior to July 1, 1998, at the rate of five per cent of such services, on or
1925 after July 1, 1998, and prior to July 1, 1999, at the rate of four per cent of
1926 such services, on or after July 1, 1999, and prior to July 1, 2000, at the
1927 rate of three per cent of such services, on or after July 1, 2000, and prior
1928 to July 1, 2001, at the rate of two per cent of such services, on and after
1929 July 1, 2001, at the rate of one per cent of such services, and (ii) with

1930 respect to the acceptance or receipt in this state of Internet access
1931 services, on or after July 1, 2001, such services shall be exempt from
1932 tax;

1933 (F) With respect to the acceptance or receipt in this state of patient
1934 care services purchased from any retailer for consumption or use in
1935 this state for which payment is received by the hospital on or after July
1936 1, 1999, and prior to July 1, 2001, at the rate of five and three-fourths
1937 per cent and on and after July 1, 2001, such services shall be exempt
1938 from such tax;

1939 (G) With respect to the rental or leasing of a passenger motor
1940 vehicle for a period of thirty consecutive calendar days or less, at a rate
1941 of nine and thirty-five-hundredths per cent;

1942 (H) With respect to the sale of (i) a motor vehicle for a sales price
1943 exceeding fifty thousand dollars, at a rate of seven and three-fourths
1944 per cent on the entire sales price, (ii) jewelry, whether real or imitation,
1945 for a sales price exceeding five thousand dollars, at a rate of seven and
1946 three-fourths per cent on the entire sales price, and (iii) an article of
1947 clothing or footwear intended to be worn on or about the human body,
1948 a handbag, luggage, umbrella, wallet or watch for a sales price
1949 exceeding one thousand dollars, at a rate of seven and three-fourths
1950 per cent on the entire sales price. For purposes of this subparagraph,
1951 "motor vehicle" has the meaning provided in section 14-1, but does not
1952 include a motor vehicle subject to the provisions of subparagraph (C)
1953 of this subdivision, a motor vehicle having a gross vehicle weight
1954 rating over twelve thousand five hundred pounds, or a motor vehicle
1955 having a gross vehicle weight rating of twelve thousand five hundred
1956 pounds or less that is not used for private passenger purposes, but is
1957 designed or used to transport merchandise, freight or persons in
1958 connection with any business enterprise and issued a commercial
1959 registration or more specific type of registration by the Department of
1960 Motor Vehicles;

1961 (I) For calendar quarters ending on or after September 30, 2011,

1962 [except for calendar quarters ending on or after July 1, 2016,] but prior to
1963 July 1, 2017, the commissioner shall deposit into the regional planning
1964 incentive account, established pursuant to section 4-66k, six and seven-
1965 tenths per cent of the amounts received by the state from the tax
1966 imposed under subparagraph (B) of this subdivision and ten and
1967 seven-tenths per cent of the amounts received by the state from the tax
1968 imposed under subparagraph (G) of this subdivision;

1969 (J) [(i)] Notwithstanding the provisions of this section, for calendar
1970 months commencing on or after May 1, 2016, but prior to July 1, 2016,
1971 the commissioner shall deposit into the municipal revenue sharing
1972 account, established pursuant to section 4-66l, four and seven-tenths
1973 per cent of the amounts received by the state from the tax imposed
1974 under subparagraph (A) of this subdivision and shall transfer any
1975 accrual related to such months on or after July 1, 2016;

1976 [(ii) For calendar months commencing on or after July 1, 2017, the
1977 commissioner shall deposit into said municipal revenue sharing
1978 account seven and nine-tenths per cent of the amounts received by the
1979 state from the tax imposed under subparagraph (A) of this
1980 subdivision;]

1981 (K) (i) Notwithstanding the provisions of this section, for calendar
1982 months commencing on or after December 1, 2015, but prior to October
1983 1, 2016, the commissioner shall deposit into the Special Transportation
1984 Fund, established pursuant to section 13b-68, four and seven-tenths
1985 per cent of the amounts received by the state from the tax imposed
1986 under subparagraph (A) of this subdivision;

1987 (ii) For calendar months commencing on or after October 1, 2016,
1988 but prior to July 1, 2017, the commissioner shall deposit into said
1989 Special Transportation Fund six and three-tenths per cent of the
1990 amounts received by the state from the tax imposed under
1991 subparagraph (A) of this subdivision; [and]

1992 (iii) For calendar months commencing on or after July 1, 2017, but
1993 prior to September 1, 2018, the commissioner shall deposit into said

1994 Special Transportation Fund [seven and nine-tenths] six and one-tenth
1995 per cent of the amounts received by the state from the tax imposed
1996 under subparagraph (A) of this subdivision; [.] and

1997 (iv) For calendar months commencing on or after September 1, 2018,
1998 the commissioner shall deposit into the Special Transportation Fund
1999 established under section 13b-68 seven and nine-tenths per cent of the
2000 amounts received by the state from the tax imposed under
2001 subparagraph (A) of this subdivision; and

2002 (L) Notwithstanding the provisions of this section, for calendar
2003 months commencing on or after July 1, 2017, the commissioner shall
2004 deposit into the culture and tourism account established under section
2005 10-395 ten per cent of the amounts received by the state from the tax
2006 imposed under subparagraph (B) of this subdivision, to be used by the
2007 Department of Economic and Community Development to promote
2008 and develop tourism in the state.

2009 Sec. 61. (NEW) (*Effective from passage*) (a) For each new registration
2010 or renewal of registration of a passenger motor vehicle with the
2011 Commissioner of Motor Vehicles pursuant to subsection (a) of section
2012 14-49 of the general statutes, the individual registering such vehicle
2013 shall pay to the commissioner a fee of ten dollars for registration for a
2014 biennial period and five dollars for registration for an annual period.
2015 Payments collected pursuant to this section shall be used by the
2016 Department of Energy and Environmental Protection for the care and
2017 maintenance of state parks and state campgrounds. The fee required
2018 by this section is in addition to any other fees prescribed by any
2019 provision of chapter 14 of the general statutes for the registration of a
2020 motor vehicle.

2021 (b) Any individual who is sixty-five years of age or older on or after
2022 July 1, 2017, may, at the discretion of such individual, pay the fee for
2023 either a one-year or two-year period.

2024 Sec. 62. Subsection (a) of section 23-26 of the general statutes is
2025 repealed and the following is substituted in lieu thereof (*Effective from*

2026 *passage*):

2027 (a) The commissioner may (1) provide for the collection of fees for
2028 parking, admission, boat launching and other uses of state parks,
2029 forests, boat launches and other state recreational facilities, except that
2030 no fee shall be charged, on or after July 1, 2017, for parking at state
2031 parks for individuals who have paid the fee under subsection (a) of
2032 section 61 of this act, (2) establish from time to time the daily and
2033 seasonal amount thereof, (3) enter into contractual relations with other
2034 persons for the operation of concessions, (4) establish other sources of
2035 revenue to be derived from services to the general public using such
2036 parks, forests and facilities, (5) employ such assistants as may be
2037 necessary for the collection of such revenue. The commissioner shall
2038 deposit such revenue derived therefrom with the State Treasurer in the
2039 General Fund. On and after July 1, 1992, any increase in any fee or any
2040 establishment of a new fee under this section shall be by regulations
2041 adopted in accordance with the provisions of chapter 54. Not later than
2042 May 1, 2010, said commissioner shall establish the daily and seasonal
2043 amount of such parking, admission, boat launching and other use fees
2044 for residents of this state in amounts not greater than one hundred
2045 thirty-five per cent of the amounts charged for such fees by said
2046 commissioner as of April 1, 2009. Not later than May 1, 2010, said
2047 commissioner shall establish the daily and seasonal amount of such
2048 parking, admission, boat launching and other use fees for nonresidents
2049 of this state in amounts not greater than one hundred fifty per cent of
2050 the amounts charged for such fees by said commissioner as of April 1,
2051 2009. Notwithstanding the provisions of this section, the commissioner
2052 may enter into an agreement with any municipality under which the
2053 municipality may retain fees collected by municipal officers at state
2054 boat launches when state employees are not on duty.

2055 Sec. 63. Section 19a-527 of the general statutes is repealed and the
2056 following is substituted in lieu thereof (*Effective from passage*):

2057 Citations issued pursuant to section 19a-524 for violations of
2058 statutory or regulatory requirements shall be classified according to

2059 the nature of the violation and shall state such classification and the
2060 amount of the civil penalty to be imposed on the face thereof. The
2061 Commissioner of Public Health shall, by regulation in accordance with
2062 chapter 54, classify [violations] each of the statutory and regulatory
2063 requirements set forth in section 19a-524 for which a violation may
2064 result in a citation as follows:

2065 [(a)] (1) Class A violations are conditions that the Commissioner of
2066 Public Health determines present an immediate danger of death or
2067 serious harm to any patient in the nursing home facility or residential
2068 care home. For each class A violation, a civil penalty of not more than
2069 [five] twenty thousand dollars may be imposed; and

2070 [(b)] (2) Class B violations are conditions that the Commissioner of
2071 Public Health determines present a [probability of] potential for death
2072 or serious harm in the reasonably foreseeable future to any patient in
2073 the nursing home facility or residential care home, but that he or she
2074 does not find constitute a class A violation. For each such violation, a
2075 civil penalty of not more than [three] ten thousand dollars may be
2076 imposed.

2077 Sec. 64. Subsection (c) of section 4-28e of the general statutes, as
2078 amended by section 3 of public act 17-51, is repealed and the following
2079 is substituted in lieu thereof (*Effective from passage*):

2080 (c) (1) For the fiscal year ending June 30, 2001, disbursements from
2081 the Tobacco Settlement Fund shall be made as follows: (A) To the
2082 General Fund in the amount identified as "Transfer from Tobacco
2083 Settlement Fund" in the General Fund revenue schedule adopted by
2084 the General Assembly; (B) to the Department of Mental Health and
2085 Addiction Services for a grant to the regional action councils in the
2086 amount of five hundred thousand dollars; and (C) to the Tobacco and
2087 Health Trust Fund in an amount equal to nineteen million five
2088 hundred thousand dollars.

2089 (2) For each of the fiscal years ending June 30, 2002, to June 30, 2015,
2090 inclusive, disbursements from the Tobacco Settlement Fund shall be

2091 made as follows: (A) To the Tobacco and Health Trust Fund in an
2092 amount equal to twelve million dollars, except in the fiscal years
2093 ending June 30, 2014, and June 30, 2015, said disbursement shall be in
2094 an amount equal to six million dollars; (B) to the Biomedical Research
2095 Trust Fund in an amount equal to four million dollars; (C) to the
2096 General Fund in the amount identified as "Transfer from Tobacco
2097 Settlement Fund" in the General Fund revenue schedule adopted by
2098 the General Assembly; and (D) any remainder to the Tobacco and
2099 Health Trust Fund.

2100 (3) For the fiscal year ending June 30, 2016, disbursements from the
2101 Tobacco Settlement Fund shall be made as follows: (A) To the General
2102 Fund (i) in the amount identified as "Transfer from Tobacco Settlement
2103 Fund" in the General Fund revenue schedule adopted by the General
2104 Assembly, and (ii) in an amount equal to four million dollars; and (B)
2105 any remainder (i) first, in an amount equal to four million dollars, to be
2106 carried forward and credited to the resources of the General Fund for
2107 the fiscal year ending June 30, 2017, and (ii) if any funds remain, to the
2108 Tobacco and Health Trust Fund.

2109 (4) For the fiscal year ending June 30, 2017, disbursements from the
2110 Tobacco Settlement Fund shall be made as follows: (A) To the General
2111 Fund (i) in the amount identified as "Transfer from Tobacco Settlement
2112 Fund" in the General Fund revenue schedule adopted by the General
2113 Assembly, and (ii) in an amount equal to four million dollars; and (B)
2114 any remainder to the General Fund.

2115 (5) For the fiscal year ending June 30, 2018, and each fiscal year
2116 thereafter, disbursements from the Tobacco Settlement Fund shall be
2117 made as follows: (A) To the Tobacco and Health Trust Fund in an
2118 amount equal to six million dollars; (B) to the General Fund in the
2119 amount (i) identified as "Transfer from Tobacco Settlement Fund" in
2120 the General Fund revenue schedule adopted by the General Assembly,
2121 and (ii) in an amount equal to four million dollars; and (C) any
2122 remainder to the Tobacco and Health Trust Fund.

2123 (6) For each of the fiscal years ending June 30, 2008, to June 30, 2012,
2124 inclusive, the sum of ten million dollars shall be disbursed from the
2125 Tobacco Settlement Fund to the Regenerative Medicine Research Fund
2126 established by section 32-41kk for grants-in-aid to eligible institutions
2127 for the purpose of conducting embryonic or human adult stem cell
2128 research.

2129 (7) For each of the fiscal years ending June 30, [2016] 2018, to June
2130 30, 2025, inclusive, the sum of [ten million] one million five hundred
2131 thousand dollars shall be disbursed from the Tobacco Settlement Fund
2132 to the smart start competitive operating grant account established [by]
2133 under section 10-507 for grants-in-aid to towns for the purpose of
2134 establishing or expanding a preschool program under the jurisdiction
2135 of the board of education for the town. [, except that in the fiscal years
2136 ending June 30, 2016, and June 30, 2017, said disbursement shall be in
2137 an amount equal to five million dollars.]

2138 Sec. 65. (*Effective from passage*) Notwithstanding the provisions of
2139 section 10-507 of the general statutes, the unexpended balance of funds
2140 on June 30, 2017, in the smart start competitive operating grant account
2141 shall be transferred from said account and credited to the resources of
2142 the General Fund for the fiscal year ending June 30, 2018.

2143 Sec. 66. Section 5 of public act 17-51 is repealed and the following is
2144 substituted in lieu thereof (*Effective from passage*):

2145 For the fiscal years ending June 30, 2017, through June 30, [2019]
2146 2020, inclusive, the amount deemed appropriated pursuant to sections
2147 3-20i and 3-115b of the general statutes, as amended by [this act]
2148 section 6 of public act 17-51, in each of such fiscal years shall be one
2149 dollar.

2150 Sec. 67. Section 13b-17 of the general statutes is repealed and the
2151 following is substituted in lieu thereof (*Effective from passage*):

2152 (a) The commissioner may adopt regulations, in accordance with the
2153 provisions of chapter 54, for the efficient conduct of the business of the

2154 department. The commissioner may delegate (1) to the Deputy
2155 Commissioner of Transportation any of the commissioner's duties and
2156 responsibilities; (2) to the bureau chief for an operating bureau any of
2157 the commissioner's duties and responsibilities which relate to the
2158 functions to be performed by that bureau; and (3) to other officers,
2159 employees and agents of the department any of the commissioner's
2160 duties and responsibilities that the commissioner deems appropriate,
2161 to be exercised under the commissioner's supervision and direction.

2162 (b) The commissioner may adopt regulations in accordance with the
2163 provisions of chapter 54 establishing reasonable fees for any
2164 application submitted to the Department of Transportation or the
2165 Office of the State Traffic Administration for [(1) a state highway right-
2166 of-way encroachment permit, or (2)] a certificate of operation for an
2167 open air theater, shopping center or other development generating
2168 large volumes of traffic pursuant to section 14-311, provided the fees
2169 so established shall not exceed one hundred twenty-five per cent of the
2170 estimated administrative costs related to such applications. The
2171 commissioner may exempt municipalities from any fees imposed
2172 pursuant to this subsection.

2173 (c) Not later than January 1, 2018, the commissioner shall establish
2174 fees for any application submitted to the Department of Transportation
2175 or the Office of the State Traffic Administration for a state highway
2176 right-of-way encroachment permit for an open air theater, shopping
2177 center or other development generating large volumes of traffic
2178 pursuant to section 14-311. Such fees shall mirror the amounts charged
2179 for such permits by the Massachusetts Department of Transportation.

2180 Sec. 68. (NEW) (*Effective from passage*) (a) There is established an
2181 account to be known as the "Connecticut airport and aviation account"
2182 which shall be a separate, nonlapsing account within the Grants and
2183 Restricted Accounts Fund established pursuant to section 4-31c of the
2184 general statutes. The account shall contain any moneys required by
2185 law to be deposited in the account. Moneys in the account shall be
2186 expended by the Commissioner of Transportation, with the approval

2187 of the Secretary of the Office of Policy and Management, for the
2188 purposes of airport and aviation-related purposes.

2189 (b) Notwithstanding the provisions of section 13b-61a of the general
2190 statutes, on and after September 1, 2017, the Commissioner of Revenue
2191 Services shall deposit into said account seventy-five and three-tenths
2192 per cent of the amounts received by the state from aviation fuel
2193 sources from the tax imposed under section 12-587 of the general
2194 statutes.

2195 Sec. 69. Section 2-33a of the general statutes is repealed and the
2196 following is substituted in lieu thereof (*Effective from passage*):

2197 The General Assembly shall not authorize an increase in general
2198 budget expenditures for any fiscal year above the amount of general
2199 budget expenditures authorized for the previous fiscal year by a
2200 percentage which exceeds the greater of the percentage increase in
2201 personal income or the percentage increase in inflation, unless the
2202 Governor declares an emergency or the existence of extraordinary
2203 circumstances and at least three-fifths of the members of each house of
2204 the General Assembly vote to exceed such limit for the purposes of
2205 such emergency or extraordinary circumstances. Any such declaration
2206 shall specify the nature of such emergency or circumstances and may
2207 provide that such proposed additional expenditures shall not be
2208 considered general budget expenditures for the current fiscal year for
2209 the purposes of determining general budget expenditures for the
2210 ensuing fiscal year and any act of the General Assembly authorizing
2211 such expenditures may contain such provision. As used in this section,
2212 "increase in personal income" means the [average of the annual
2213 increase in personal income in the state for each of] compound annual
2214 growth rate of personal income in the state over the preceding five
2215 calendar years, according to United States Bureau of Economic
2216 Analysis data; "increase in inflation" means the increase in the
2217 consumer price index for urban consumers, all items less food and
2218 energy, during the preceding [twelve-month period] calendar year,
2219 calculated on a December over December basis, according to United

2220 States Bureau of Labor Statistics data; and "general budget
2221 expenditures" means expenditures from appropriated funds
2222 authorized by public or special act of the General Assembly, provided
2223 (1) general budget expenditures for any fiscal year shall not exceed
2224 those authorized during the previous fiscal year by a percentage which
2225 shall be determined by the greater of the percentage increase in
2226 personal income or the percentage increase in inflation, and (2) general
2227 budget expenditures shall not include (A) expenditures for payment of
2228 the principal of and interest on bonds, notes or other evidences of
2229 indebtedness, (B) expenditures pursuant to section 4-30a, [or current or
2230 increased expenditures for statutory grants to distressed
2231 municipalities, provided such grants are in effect on July 1, 1991] (C)
2232 expenditures of any federal funds granted to the state or its agencies,
2233 and [(2)] (D) expenditures for the implementation of federal mandates
2234 or court orders [shall not be considered general budget expenditures]
2235 for the first fiscal year in which such expenditures are authorized, but
2236 such expenditures shall be considered general budget expenditures for
2237 such year for the purposes of determining general budget
2238 expenditures for the ensuing fiscal year. As used in this section,
2239 "federal mandates" means those programs or services in which the
2240 state must participate, [or in which the state participated on July 1,
2241 1991,] and in which the state must meet federal entitlement and
2242 eligibility criteria in order to receive federal reimbursement, provided
2243 expenditures for program or service components which are optional
2244 under federal law or regulation shall be considered general budget
2245 expenditures.

2246 Sec. 70. Section 3-69a of the general statutes is repealed and the
2247 following is substituted in lieu thereof (*Effective from passage*):

2248 (a) [(1)] For the fiscal year ending June 30, 2005, the funds received
2249 under this part, excluding the proceeds from the sale of property
2250 deposited in the Special Abandoned Property Fund in accordance with
2251 section 3-62h, shall be deposited in the General Fund.

2252 [(2) For the fiscal year ending June 30, 2006, and each fiscal year

2253 thereafter, a portion of the funds received under this part shall, upon
2254 deposit in the General Fund, be credited to the Citizens' Election Fund
2255 established in section 9-701 as follows: (A) For the fiscal year ending
2256 June 30, 2006, seventeen million dollars, (B) for the fiscal year ending
2257 June 30, 2007, sixteen million dollars, (C) for the fiscal year ending June
2258 30, 2008, seventeen million three hundred thousand dollars, and (D)
2259 for the fiscal year ending June 30, 2009, and each fiscal year thereafter,
2260 the amount deposited for the preceding fiscal year, adjusted in
2261 accordance with any change in the consumer price index for all urban
2262 consumers for such preceding fiscal year, as published by the United
2263 States Department of Labor, Bureau of Labor Statistics. The State
2264 Treasurer shall determine such adjusted amount not later than thirty
2265 days after the end of such preceding fiscal year.]

2266 (b) All costs incurred in the administration of this part, except as
2267 provided in section 3-62h and subsection (a) of this section, and all
2268 claims allowed under this part shall be paid from the General Fund.

2269 Sec. 71. Subdivisions (2) to (14), inclusive, of subsection (a) of section
2270 9-7b of the general statutes are repealed and the following is
2271 substituted in lieu thereof (*Effective from passage*):

2272 (2) To levy a civil penalty not to exceed (A) two thousand dollars
2273 per offense against any person the commission finds to be in violation
2274 of any provision of chapter 145, part V of chapter 146, part I of chapter
2275 147, chapter 148, section 7-9, section 9-12, subsection (a) of section 9-17,
2276 section 9-19b, 9-19e, 9-19g to 9-19k, inclusive, 9-20, 9-21, 9-23a, 9-23g, 9-
2277 23h, 9-23j to 9-23o, inclusive, 9-23r, 9-26, 9-31a, 9-32, 9-35, 9-35b, 9-35c,
2278 9-40a, 9-42, 9-43, 9-50a, 9-56, 9-59, 9-168d, 9-170, 9-171, 9-172, 9-232i to
2279 9-232o, inclusive, 9-404a to 9-404c, inclusive, 9-409, 9-410, 9-412, 9-436,
2280 9-436a, 9-453e to 9-453h, inclusive, 9-453k or 9-453o, (B) two thousand
2281 dollars per offense against any town clerk, registrar of voters, an
2282 appointee or designee of a town clerk or registrar of voters, or any
2283 other election or primary official whom the commission finds to have
2284 failed to discharge a duty imposed by any provision of chapter 146 or
2285 147, (C) two thousand dollars per offense against any person the

2286 commission finds to have (i) improperly voted in any election, primary
2287 or referendum, and (ii) not been legally qualified to vote in such
2288 election, primary or referendum, or (D) two thousand dollars per
2289 offense or twice the amount of any improper payment or contribution,
2290 whichever is greater, against any person the commission finds to be in
2291 violation of any provision of chapter 155, [or 157.] The commission
2292 may levy a civil penalty against any person under subparagraph (A),
2293 (B), (C) or (D) of this subdivision only after giving the person an
2294 opportunity to be heard at a hearing conducted in accordance with
2295 sections 4-176e to 4-184, inclusive. In the case of failure to pay any such
2296 penalty levied pursuant to this subsection within thirty days of written
2297 notice sent by certified or registered mail to such person, the superior
2298 court for the judicial district of Hartford, on application of the
2299 commission, may issue an order requiring such person to pay the
2300 penalty imposed and such court costs, state marshal's fees and
2301 attorney's fees incurred by the commission as the court may
2302 determine. Any civil penalties paid, collected or recovered under
2303 subparagraph (D) of this subdivision for a violation of any provision of
2304 chapter 155 applying to the office of the Treasurer shall be deposited
2305 on a pro rata basis in any trust funds, as defined in section 3-13c,
2306 affected by such violation.

2307 (3) (A) To issue an order requiring any person the commission finds
2308 to have received any contribution or payment which is prohibited by
2309 any of the provisions of chapter 155, [or 157,] after an opportunity to
2310 be heard at a hearing conducted in accordance with the provisions of
2311 sections 4-176e to 4-184, inclusive, to return such contribution or
2312 payment to the donor or payor, or to remit such contribution or
2313 payment to the state for deposit in the General Fund or the Citizens'
2314 Election Fund, whichever is deemed necessary to effectuate the
2315 purposes of chapter 155; [or 157, as the case may be;]

2316 (B) To issue an order when the commission finds that an intentional
2317 violation of any provision of chapter 155 [or 157] has been committed,
2318 after an opportunity to be heard at a hearing conducted in accordance
2319 with sections 4-176e to 4-184, inclusive, which order may contain one

2320 or more of the following sanctions: (i) Removal of a treasurer, deputy
2321 treasurer or solicitor; (ii) prohibition on serving as a treasurer, deputy
2322 treasurer or solicitor; and (iii) in the case of a party committee or a
2323 political committee, suspension of all political activities, including, but
2324 not limited to, the receipt of contributions and the making of
2325 expenditures, provided the commission may not order such a
2326 suspension unless the commission has previously ordered the removal
2327 of the treasurer and notifies the officers of the committee that the
2328 commission is considering such suspension;

2329 (C) To issue an order revoking any person's eligibility to be
2330 appointed or serve as an election, primary or referendum official or
2331 unofficial checker or in any capacity at the polls on the day of an
2332 election, primary or referendum, when the commission finds such
2333 person has intentionally violated any provision of the general statutes
2334 relating to the conduct of an election, primary or referendum, after an
2335 opportunity to be heard at a hearing conducted in accordance with
2336 sections 4-176e to 4-184, inclusive;

2337 (D) To issue an order to enforce the provisions of the Help America
2338 Vote Act, P.L. 107-252, as amended from time to time, as the
2339 commission deems appropriate;

2340 (E) To issue an order following the commission's determination of
2341 the right of an individual to be or remain an elector when such
2342 determination is made (i) pursuant to an appeal taken to the
2343 commission from a decision of the registrars of voters or board of
2344 admission of electors under section 9-31l, or (ii) following the
2345 commission's investigation pursuant to subdivision (1) of this
2346 subsection;

2347 (F) To issue a cease and desist order for violation of any general
2348 statute or regulation under the commission's jurisdiction and to take
2349 reasonable actions necessary to compel compliance with such statute
2350 or regulation;

2351 [(4) To issue an order to a candidate committee that receives moneys

2352 from the Citizens' Election Fund pursuant to chapter 157, to comply
2353 with the provisions of chapter 157, after an opportunity to be heard at
2354 a hearing conducted in accordance with the provisions of sections 4-
2355 176e to 4-184, inclusive;]

2356 [(5)] (4) (A) To inspect or audit at any reasonable time and upon
2357 reasonable notice the accounts or records of any treasurer or principal
2358 treasurer, except as provided for in subparagraph (B) of this
2359 subdivision, as required by chapter 155 [or 157] and to audit any such
2360 election, primary or referendum held within the state; provided, (i) (I)
2361 not later than two months preceding the day of an election at which a
2362 candidate is seeking election, the commission shall complete any audit
2363 it has initiated in the absence of a complaint that involves a committee
2364 of the same candidate from a previous election, and (II) during the
2365 two-month period preceding the day of an election at which a
2366 candidate is seeking election, the commission shall not initiate an audit
2367 in the absence of a complaint that involves a committee of the same
2368 candidate from a previous election, and (ii) the commission shall not
2369 audit any caucus, as defined in subdivision (1) of section 9-372, as
2370 amended by this act. (B) When conducting an audit after an election or
2371 primary, the commission shall randomly audit not more than fifty per
2372 cent of candidate committees, which shall be selected through the
2373 process of a lottery conducted by the commission, except that the
2374 commissioner shall audit all candidate committees for candidates for a
2375 state-wide office. (C) The commission shall notify, in writing, any
2376 committee of a candidate for an office in the general election, or of any
2377 candidate who had a primary for nomination to any such office not
2378 later than May thirty-first of the year immediately following such
2379 election. In no case shall the commission audit any such candidate
2380 committee that the commission fails to provide notice to in accordance
2381 with this subparagraph;

2382 [(6)] (5) To attempt to secure voluntary compliance, by informal
2383 methods of conference, conciliation and persuasion, with any
2384 provision of chapter 149, 151 to 153, inclusive, 155 [, 156 or 157] or 156
2385 or any other provision of the general statutes relating to any such

2386 election, primary or referendum;

2387 [(7)] (6) To consult with the Secretary of the State, the Chief State's
2388 Attorney or the Attorney General on any matter which the commission
2389 deems appropriate;

2390 [(8)] (7) To refer to the Chief State's Attorney evidence bearing upon
2391 violation of any provision of chapter 149, 151 to 153, inclusive, 155 [,
2392 156 or 157] or 156 or any other provision of the general statutes
2393 pertaining to or relating to any such election, primary or referendum;

2394 [(9)] (8) To refer to the Attorney General evidence for injunctive
2395 relief and any other ancillary equitable relief in the circumstances of
2396 subdivision [(8)] (7) of this subsection. Nothing in this subdivision
2397 shall preclude a person who claims that he is aggrieved by a violation
2398 of any provision of chapter 152 or any other provision of the general
2399 statutes relating to referenda from pursuing injunctive and any other
2400 ancillary equitable relief directly from the Superior Court by the filing
2401 of a complaint;

2402 [(10)] (9) To refer to the Attorney General evidence pertaining to any
2403 ruling which the commission finds to be in error made by election
2404 officials in connection with any election, primary or referendum. Those
2405 remedies and procedures available to parties claiming to be aggrieved
2406 under the provisions of sections 9-323, 9-324, as amended by this act, 9-
2407 328 and 9-329a shall apply to any complaint brought by the Attorney
2408 General as a result of the provisions of this subdivision;

2409 [(11)] (10) To consult with the United States Department of Justice
2410 and the United States Attorney for Connecticut on any investigation
2411 pertaining to a violation of this section, section 9-12, subsection (a) of
2412 section 9-17 or section 9-19b, 9-19e, 9-19g, 9-19h, 9-19i, 9-20, 9-21, 9-23a,
2413 9-23g, 9-23h, 9-23j to 9-23o, inclusive, 9-26, 9-31a, 9-32, 9-35, 9-35b, 9-
2414 35c, 9-40a, 9-42, 9-43, 9-50a, 9-56 or 9-59 and to refer to said department
2415 and attorney evidence bearing upon any such violation for prosecution
2416 under the provisions of the National Voter Registration Act of 1993,
2417 P.L. 103-31, as amended from time to time;

2418 [(12)] (11) To inspect reports filed with town clerks pursuant to
2419 chapter 155 and refer to the Chief State's Attorney evidence bearing
2420 upon any violation of law therein if such violation was committed
2421 knowingly and wilfully;

2422 [(13)] (12) To intervene in any action brought pursuant to the
2423 provisions of sections 9-323, 9-324, as amended by this act, 9-328 and 9-
2424 329a upon application to the court in which such action is brought
2425 when in the opinion of the court it is necessary to preserve evidence of
2426 possible criminal violation of the election laws;

2427 [(14)] (13) To adopt and publish regulations pursuant to chapter 54
2428 to carry out the provisions of section 9-7a, this section, and [chapters
2429 155 and 157] chapter 155; to issue upon request and publish advisory
2430 opinions in the Connecticut Law Journal upon the requirements of
2431 [chapters 155 and 157] chapter 155, and to make recommendations to
2432 the General Assembly concerning suggested revisions of the election
2433 laws;

2434 Sec. 72. Section 9-324 of the general statutes is repealed and the
2435 following is substituted in lieu thereof (*Effective from passage*):

2436 Any elector or candidate who claims that such elector or candidate
2437 is aggrieved by any ruling of any election official in connection with
2438 any election for Governor, Lieutenant Governor, Secretary of the State,
2439 State Treasurer, Attorney General, State Comptroller or judge of
2440 probate, held in such elector's or candidate's town, or that there has
2441 been a mistake in the count of the votes cast at such election for
2442 candidates for said offices or any of them, at any voting district in such
2443 elector's or candidate's town [,] or any candidate for such an office who
2444 claims that such candidate is aggrieved by a violation of any provision
2445 of section 9-355, 9-357 to 9-361, inclusive, 9-364, 9-364a or 9-365 in the
2446 casting of absentee ballots at such election [or any candidate for the
2447 office of Governor, Lieutenant Governor, Secretary of the State, State
2448 Treasurer, Attorney General or State Comptroller, who claims that
2449 such candidate is aggrieved by a violation of any provision of sections

2450 9-700 to 9-716, inclusive,] may bring such elector's or candidate's
2451 complaint to any judge of the Superior Court, in which such elector or
2452 candidate shall set out the claimed errors of such election official, the
2453 claimed errors in the count or the claimed violations of said sections. In
2454 any action brought pursuant to the provisions of this section, the
2455 complainant shall send a copy of the complaint by first-class mail, or
2456 deliver a copy of the complaint by hand, to the State Elections
2457 Enforcement Commission. If such complaint is made prior to such
2458 election, such judge shall proceed expeditiously to render judgment on
2459 the complaint and shall cause notice of the hearing to be given to the
2460 Secretary of the State and the State Elections Enforcement Commission.
2461 If such complaint is made subsequent to the election, it shall be
2462 brought not later than fourteen days after the election or, if such
2463 complaint is brought in response to the manual tabulation of paper
2464 ballots authorized pursuant to section 9-320f, such complaint shall be
2465 brought not later than seven days after the close of any such manual
2466 tabulation and, in either such circumstance, such judge shall forthwith
2467 order a hearing to be had upon such complaint, upon a day not more
2468 than five nor less than three days from the making of such order, and
2469 shall cause notice of not less than three nor more than five days to be
2470 given to any candidate or candidates whose election may be affected
2471 by the decision upon such hearing, to such election official, the
2472 Secretary of the State, the State Elections Enforcement Commission and
2473 to any other party or parties whom such judge deems proper parties
2474 thereto, of the time and place for the hearing upon such complaint.
2475 Such judge shall, on the day fixed for such hearing and without
2476 unnecessary delay, proceed to hear the parties. If sufficient reason is
2477 shown, such judge may order any voting tabulators to be unlocked or
2478 any ballot boxes to be opened and a recount of the votes cast, including
2479 absentee ballots, to be made. Such judge shall thereupon, in case such
2480 judge finds any error in the rulings of the election official, any mistake
2481 in the count of the votes or any violation of said sections, certify the
2482 result of such judge's finding or decision to the Secretary of the State
2483 before the fifteenth day of the next succeeding December. Such judge
2484 may order a new election or a change in the existing election schedule.

2485 Such certificate of such judge of such judge's finding or decision shall
2486 be final and conclusive upon all questions relating to errors in the
2487 rulings of such election officials, to the correctness of such count, and,
2488 for the purposes of this section only, such claimed violations, and shall
2489 operate to correct the returns of the moderators or presiding officers,
2490 so as to conform to such finding or decision, unless the same is
2491 appealed from as provided in section 9-325.

2492 Sec. 73. Section 9-372 of the general statutes is repealed and the
2493 following is substituted in lieu thereof (*Effective from passage*):

2494 The following terms, as used in this chapter [, chapter 157] and
2495 sections 9-51 to 9-67, inclusive, 9-169e, 9-217, 9-236 and 9-361, shall
2496 have the following meanings:

2497 (1) "Caucus" means any meeting, at a designated hour and place, or
2498 at designated hours and places, of the enrolled members of a political
2499 party within a municipality or political subdivision thereof for the
2500 purpose of selecting party-endorsed candidates for a primary to be
2501 held by such party or for the purpose of transacting other business of
2502 such party;

2503 (2) "Convention" means a meeting of delegates of a political party
2504 held for the purpose of designating the candidate or candidates to be
2505 endorsed by such party in a primary of such party for state or district
2506 office or for the purpose of transacting other business of such party;

2507 (3) "District" means any geographic portion of the state which
2508 crosses the boundary or boundaries between two or more towns;

2509 (4) "District office" means an elective office for which only the
2510 electors in a district, as defined in subdivision (3) of this section, may
2511 vote;

2512 (5) "Major party" means (A) a political party or organization whose
2513 candidate for Governor at the last-preceding election for Governor
2514 received, under the designation of that political party or organization,

2515 at least twenty per cent of the whole number of votes cast for all
2516 candidates for Governor, or (B) a political party having, at the last-
2517 preceding election for Governor, a number of enrolled members on the
2518 active registry list equal to at least twenty per cent of the total number
2519 of enrolled members of all political parties on the active registry list in
2520 the state;

2521 (6) "Minor party" means a political party or organization which is
2522 not a major party and whose candidate for the office in question
2523 received at the last-preceding regular election for such office, under the
2524 designation of that political party or organization, at least one per cent
2525 of the whole number of votes cast for all candidates for such office at
2526 such election;

2527 (7) "Municipal office" means an elective office for which only the
2528 electors of a single town, city, borough, or political subdivision, as
2529 defined in subdivision (10) of this section, may vote, including the
2530 office of justice of the peace;

2531 (8) "Party designation committee" means an organization, composed
2532 of at least twenty-five members who are electors, which has, on or after
2533 November 4, 1981, reserved a party designation with the Secretary of
2534 the State pursuant to the provisions of this chapter;

2535 (9) "Party-endorsed candidate" means (A) in the case of a candidate
2536 for state or district office, a person endorsed by the convention of a
2537 political party as a candidate in a primary to be held by such party,
2538 and (B) in the case of a candidate for municipal office or for member of
2539 a town committee, a person endorsed by the town committee, caucus
2540 or convention, as the case may be, of a political party as a candidate in
2541 a primary to be held by such party;

2542 (10) "Political subdivision" means any voting district or combination
2543 of voting districts constituting a part of a municipality;

2544 (11) "Primary" means a meeting of the enrolled members of a
2545 political party and, when applicable under section 9-431, unaffiliated

2546 electors, held during consecutive hours at which such members or
2547 electors may, without assembling at the same hour, vote by secret
2548 ballot for candidates for nomination to office or for town committee
2549 members;

2550 (12) "Registrar" means the registrar of voters in a municipality who
2551 is enrolled with the political party holding a primary and, in each
2552 municipality where there are different registrars for different voting
2553 districts, means the registrar so enrolled in the voting district in which,
2554 at the last-preceding regular election, the presiding officer for the
2555 purpose of declaring the result of the vote of the whole municipality
2556 was moderator;

2557 (13) "Slate" means a group of candidates for nomination by a
2558 political party to the office of justice of the peace of a town, which
2559 group numbers at least a bare majority of the number of justices of the
2560 peace to be nominated by such party for such town;

2561 (14) "State office" means any office for which all the electors of the
2562 state may vote and includes the office of Governor, Lieutenant
2563 Governor, Secretary, Treasurer, Comptroller, Attorney General and
2564 senator in Congress, but does not include the office of elector of
2565 President and Vice-President of the United States;

2566 (15) "Votes cast for the same office at the last-preceding election" or
2567 "votes cast for all candidates for such office at the last-preceding
2568 election" means, in the case of multiple openings for the same office,
2569 the total number of electors checked as having voted at the last-
2570 preceding election at which such office appeared on the ballot.

2571 Sec. 74. Section 9-601 of the general statutes is repealed and the
2572 following is substituted in lieu thereof (*Effective from passage*):

2573 As used in this chapter: [and chapter 157:]

2574 (1) "Committee" means a party committee, political committee or a
2575 candidate committee organized, as the case may be, for a single

2576 primary, election or referendum, or for ongoing political activities, to
2577 aid or promote the success or defeat of any political party, any one or
2578 more candidates for public office or the position of town committee
2579 member or any referendum question.

2580 (2) "Party committee" means a state central committee or a town
2581 committee. "Party committee" does not mean a party-affiliated or
2582 district, ward or borough committee which receives all of its funds
2583 from the state central committee of its party or from a single town
2584 committee with the same party affiliation. Any such committee so
2585 funded shall be construed to be a part of its state central or town
2586 committee for purposes of this chapter, [and chapter 157.]

2587 (3) "Political committee" means (A) a committee organized by a
2588 business entity or organization, (B) persons other than individuals, or
2589 two or more individuals organized or acting jointly conducting their
2590 activities in or outside the state, (C) an exploratory committee, (D) a
2591 committee established by or on behalf of a slate of candidates in a
2592 primary for the office of justice of the peace, but does not mean a
2593 candidate committee or a party committee, (E) a legislative caucus
2594 committee, or (F) a legislative leadership committee.

2595 (4) "Candidate committee" means any committee designated by a
2596 single candidate, or established with the consent, authorization or
2597 cooperation of a candidate, for the purpose of a single primary or
2598 election and to aid or promote such candidate's candidacy alone for a
2599 particular public office or the position of town committee member, but
2600 does not mean a political committee or a party committee. [For
2601 purposes of this chapter, "candidate committee" includes candidate
2602 committees for participating and nonparticipating candidates, unless
2603 the context of a provision clearly indicates otherwise.]

2604 (5) "Exploratory committee" means a committee established by a
2605 candidate for a single primary or election (A) to determine whether to
2606 seek nomination or election to (i) the General Assembly, (ii) a state
2607 office, as defined in subsection (e) of section 9-610, or (iii) any other

2608 public office, and (B) if applicable, to aid or promote such candidate's
2609 candidacy for nomination to the General Assembly or any such state
2610 office.

2611 (6) "National committee" means the organization which according to
2612 the bylaws of a political party is responsible for the day-to-day
2613 operation of the party at the national level.

2614 (7) "Organization" means all labor organizations, (A) as defined in
2615 the Labor-Management Reporting and Disclosure Act of 1959, as from
2616 time to time amended, or (B) as defined in subdivision (9) of section
2617 31-101, employee organizations as defined in subsection (d) of section
2618 5-270 and subdivision (6) of section 7-467, bargaining representative
2619 organizations for teachers, any local, state or national organization, to
2620 which a labor organization pays membership or per capita fees, based
2621 upon its affiliation or membership, and trade or professional
2622 associations which receive their funds exclusively from membership
2623 dues, whether organized in or outside of this state, but does not mean
2624 a candidate committee, party committee or a political committee.

2625 (8) "Business entity" means the following, whether organized in or
2626 outside of this state: Stock corporations, banks, insurance companies,
2627 business associations, bankers associations, insurance associations,
2628 trade or professional associations which receive funds from
2629 membership dues and other sources, partnerships, joint ventures,
2630 private foundations, as defined in Section 509 of the Internal Revenue
2631 Code of 1986, or any subsequent corresponding internal revenue code
2632 of the United States, as from time to time amended; trusts or estates;
2633 corporations organized under sections 38a-175 to 38a-192, inclusive,
2634 38a-199 to 38a-209, inclusive, and 38a-214 to 38a-225, inclusive, and
2635 chapters 594 to 597, inclusive; cooperatives, and any other association,
2636 organization or entity which is engaged in the operation of a business
2637 or profit-making activity; but does not include professional service
2638 corporations organized under chapter 594a and owned by a single
2639 individual, nonstock corporations which are not engaged in business
2640 or profit-making activity, organizations, as defined in subdivision (7)

2641 of this section, candidate committees, party committees and political
2642 committees as defined in this section. For purposes of this chapter,
2643 corporations which are component members of a controlled group of
2644 corporations, as those terms are defined in Section 1563 of the Internal
2645 Revenue Code of 1986, or any subsequent corresponding internal
2646 revenue code of the United States, as from time to time amended, shall
2647 be deemed to be one corporation.

2648 (9) "Individual" means a human being, a sole proprietorship, or a
2649 professional service corporation organized under chapter 594a and
2650 owned by a single human being.

2651 (10) "Person" means an individual, committee, firm, partnership,
2652 organization, association, syndicate, company trust, corporation,
2653 limited liability company or any other legal entity of any kind but does
2654 not mean the state or any political or administrative subdivision of the
2655 state.

2656 (11) "Candidate" means an individual who seeks nomination for
2657 election or election to public office whether or not such individual is
2658 elected, and for the purposes of this chapter, [and chapter 157,] an
2659 individual shall be deemed to seek nomination for election or election
2660 if such individual has (A) been endorsed by a party or become eligible
2661 for a position on the ballot at an election or primary, or (B) solicited or
2662 received contributions, other than for a party committee, made
2663 expenditures or given such individual's consent to any other person,
2664 other than a party committee, to solicit or receive contributions or
2665 make expenditures with the intent to bring about such individual's
2666 nomination for election or election to any such office. "Candidate" also
2667 means a slate of candidates which is to appear on the ballot in a
2668 primary for the office of justice of the peace. For the purposes of
2669 sections 9-600 to 9-610, inclusive, as amended by this act, and section 9-
2670 621, as amended by this act, "candidate" also means an individual who
2671 is a candidate in a primary for town committee members.

2672 (12) "Treasurer" means the individual appointed by a candidate or

2673 by the chairperson of a party committee or a political committee to
2674 receive and disburse funds on behalf of the candidate or committee.

2675 (13) "Deputy treasurer" means the individual appointed by the
2676 candidate or by the chairperson of a committee to serve in the capacity
2677 of the treasurer if the treasurer is unable to perform the treasurer's
2678 duties.

2679 (14) "Solicitor" means an individual appointed by a treasurer of a
2680 committee to receive, but not to disburse, funds on behalf of the
2681 committee.

2682 (15) "Referendum question" means a question to be voted upon at
2683 any election or referendum, including a proposed constitutional
2684 amendment.

2685 (16) "Lobbyist" means a lobbyist, as defined in section 1-91, and
2686 "communicator lobbyist" means a communicator lobbyist, as defined
2687 in section 1-91, and "client lobbyist" means a client lobbyist, as defined
2688 in section 1-91.

2689 (17) "Business with which he is associated" means any business in
2690 which the contributor is a director, officer, owner, limited or general
2691 partner or holder of stock constituting five per cent or more of the total
2692 outstanding stock of any class. Officer refers only to the president,
2693 executive or senior vice-president or treasurer of such business.

2694 (18) "Agent" means a person authorized to act for or in place of
2695 another.

2696 (19) "Entity" means the following, whether organized in this or any
2697 other state: An organization, corporation, whether for-profit or not-for-
2698 profit, cooperative association, limited partnership, professional
2699 association, limited liability company and limited liability partnership.
2700 "Entity" includes any tax-exempt organization under Section 501(c) of
2701 the Internal Revenue Code of 1986, or any subsequent corresponding
2702 internal revenue code of the United States, as amended from time to

2703 time, and any tax-exempt political organization organized under
2704 Section 527 of said code.

2705 (20) "Federal account" means a depository account that is subject to
2706 the disclosure and contribution limits provided under the Federal
2707 Election Campaign Act of 1971, as amended from time to time.

2708 (21) "Public funds" means funds belonging to, or under the control
2709 of, the state or a political subdivision of the state.

2710 (22) "Legislative caucus committee" means a committee established
2711 under subdivision (2) of subsection (e) of section 9-605 by the majority
2712 of the members of a political party who are also state representatives
2713 or state senators.

2714 (23) "Legislative leadership committee" means a committee
2715 established under subdivision (3) of subsection (e) of section 9-605 by a
2716 leader of the General Assembly.

2717 (24) "Immediate family" means the spouse or a dependent child of
2718 an individual.

2719 (25) "Organization expenditure" means an expenditure by a party
2720 committee, legislative caucus committee or legislative leadership
2721 committee for the benefit of a candidate or candidate committee for:

2722 (A) The preparation, display or mailing or other distribution of a
2723 party candidate listing. As used in this subparagraph, "party candidate
2724 listing" means any communication that meets the following criteria: (i)
2725 The communication lists the name or names of candidates for election
2726 to public office, (ii) the communication is distributed through public
2727 advertising such as broadcast stations, cable television, newspapers or
2728 similar media, or through direct mail, telephone, electronic mail,
2729 publicly accessible sites on the Internet or personal delivery, and (iii)
2730 the communication is made to promote the success or defeat of any
2731 candidate or slate of candidates seeking the nomination for election, or
2732 election or for the purpose of aiding or promoting the success or defeat

2733 of any referendum question or the success or defeat of any political
2734 party, provided such communication is not a solicitation for or on
2735 behalf of a candidate committee;

2736 (B) A document in printed or electronic form, including a party
2737 platform, an electronic page providing merchant account services to be
2738 used by a candidate for the collection of on-line contributions, a copy
2739 of an issue paper, information pertaining to the requirements of this
2740 title, a list of registered voters and voter identification information,
2741 which document is created or maintained by a party committee,
2742 legislative caucus committee or legislative leadership committee for
2743 the general purposes of party or caucus building and is provided (i) to
2744 a candidate who is a member of the party that has established such
2745 party committee, or (ii) to a candidate who is a member of the party of
2746 the caucus or leader who has established such legislative caucus
2747 committee or legislative leadership committee, whichever is
2748 applicable;

2749 (C) A campaign event at which a candidate or candidates are
2750 present; or

2751 (D) The retention of the services of an advisor to provide assistance
2752 relating to campaign organization, financing, accounting, strategy, law
2753 or media.

2754 (26) "Solicit" means (A) requesting that a contribution be made, (B)
2755 participating in any fundraising activities for a candidate committee,
2756 exploratory committee, political committee or party committee,
2757 including, but not limited to, forwarding tickets to potential
2758 contributors, receiving contributions for transmission to any such
2759 committee, serving on the committee that is hosting a fundraising
2760 event, introducing the candidate or making other public remarks at a
2761 fundraising event, being honored or otherwise recognized at a
2762 fundraising event, or bundling contributions, (C) serving as
2763 chairperson, treasurer or deputy treasurer of any such committee, or
2764 (D) establishing a political committee for the sole purpose of soliciting

2765 or receiving contributions for any committee. "Solicit" does not include
2766 (i) making a contribution that is otherwise permitted under this
2767 chapter, (ii) informing any person of a position taken by a candidate
2768 for public office or a public official, (iii) notifying the person of any
2769 activities of, or contact information for, any candidate for public office,
2770 (iv) serving as a member in any party committee or as an officer of
2771 such committee that is not otherwise prohibited in this subdivision, or
2772 (v) mere attendance at a fundraiser.

2773 (27) "Bundle" means the forwarding of five or more contributions to
2774 a single committee by a communicator lobbyist, an agent of such
2775 lobbyist, or a member of the immediate family of such lobbyist, or
2776 raising contributions for a committee at a fundraising affair held by,
2777 sponsored by, or hosted by a communicator lobbyist or an agent of
2778 such lobbyist, or a member of the immediate family of such lobbyist.

2779 (28) "Slate committee" means a political committee formed by two or
2780 more candidates for nomination or election to any municipal office in
2781 the same town, city or borough, or in a primary for the office of justice
2782 of the peace or the position of town committee member, whenever
2783 such political committee will serve as the sole funding vehicle for the
2784 candidates' campaigns.

2785 (29) (A) "Covered transfer" means any donation, transfer or
2786 payment of funds by a person to another person if the person receiving
2787 the donation, transfer or payment makes independent expenditures or
2788 transfers funds to another person who makes independent
2789 expenditures.

2790 (B) The term "covered transfer" does not include:

2791 (i) A donation, transfer or payment made by a person in the
2792 ordinary course of any trade or business;

2793 (ii) A donation, transfer or payment made by a person, if the person
2794 making the donation, transfer or payment prohibited the use of such
2795 donation, transfer or payment for an independent expenditure or a

2796 covered transfer and the recipient of the donation, transfer or payment
2797 agreed to follow the prohibition and deposited the donation, transfer
2798 or payment in an account which is segregated from any account used
2799 to make independent expenditures or covered transfers;

2800 (iii) Dues, fees or assessments that are transferred between affiliated
2801 entities and paid by individuals on a regular, periodic basis in
2802 accordance with a per-individual calculation that is made on a regular
2803 basis;

2804 (iv) For purposes of this subdivision, "affiliated" means (I) the
2805 governing instrument of the entity requires it to be bound by decisions
2806 of the other entity; (II) the governing board of the entity includes
2807 persons who are specifically designated representatives of the other
2808 entity or who are members of the governing board, officers, or paid
2809 executive staff members of the other entity, or whose service on the
2810 governing board is contingent upon the approval of the other entity; or
2811 (III) the entity is chartered by the other entity. "Affiliated" includes
2812 entities that are an affiliate of the other entity or where both of the
2813 entities are an affiliate of the same entity.

2814 (30) "Party building activity" includes, but is not limited to, any
2815 political meeting, conference, convention, and other event, attendance
2816 or involvement at which promotes or advances the interests of a party
2817 at a local, state or national level, and any associated expenses,
2818 including travel, lodging, and any admission fees or other costs,
2819 whether or not any such meeting, conference, convention, or other
2820 event is sponsored by the party.

2821 (31) "Social media" means an electronic medium where users may
2822 create and view user-generated content, such as uploaded or
2823 downloaded videos or still photographs, blogs, video blogs, podcasts
2824 or instant messages.

2825 (32) "General election campaign" means (A) in the case of a
2826 candidate nominated at a primary, the period beginning on the day
2827 following the primary and ending on the date the treasurer files the

2828 final statement for such campaign pursuant to section 9-608, as
2829 amended by this act, or (B) in the case of a candidate nominated
2830 without a primary, the period beginning on the day following the day
2831 on which the candidate is nominated and ending on the date the
2832 treasurer files the final statement for such campaign pursuant to
2833 section 9-608, as amended by this act.

2834 (33) "Primary campaign" means the period beginning on the day
2835 following the close of (A) a convention held pursuant to section 9-382
2836 for the purposes of endorsing a candidate for nomination to the office
2837 of Governor, Lieutenant Governor, Attorney General, State
2838 Comptroller, State Treasurer or Secretary of the State or the district
2839 office of state senator or state representative, or (B) a caucus,
2840 convention or town committee meeting held pursuant to section 9-390
2841 for the purpose of endorsing a candidate for the municipal office of
2842 state senator or state representative, whichever is applicable, and
2843 ending on the day of a primary held for the purpose of nominating a
2844 candidate to such office.

2845 Sec. 75. Subsections (a) and (b) of section 9-601a of the general
2846 statutes are repealed and the following is substituted in lieu thereof
2847 (*Effective from passage*):

2848 (a) As used in this chapter, [and chapter 157,] "contribution" means:

2849 (1) Any gift, subscription, loan, advance, payment or deposit of
2850 money or anything of value, made to promote the success or defeat of
2851 any candidate seeking the nomination for election, or election or for
2852 the purpose of aiding or promoting the success or defeat of any
2853 referendum question or the success or defeat of any political party;

2854 (2) A written contract, promise or agreement to make a contribution
2855 for any such purpose;

2856 (3) The payment by any person, other than a candidate or treasurer,
2857 of compensation for the personal services of any other person which
2858 are rendered without charge to a committee or candidate for any such

2859 purpose;

2860 (4) An expenditure that is not an independent expenditure; or

2861 (5) Funds received by a committee which are transferred from
2862 another committee or other source for any such purpose.

2863 (b) As used in this chapter, [and chapter 157,] "contribution" does
2864 not mean:

2865 (1) A loan of money made in the ordinary course of business by a
2866 national or state bank;

2867 (2) Any communication made by a corporation, organization or
2868 association solely to its members, owners, stockholders, executive or
2869 administrative personnel, or their families;

2870 (3) Nonpartisan voter registration and get-out-the-vote campaigns
2871 by any corporation, organization or association aimed at its members,
2872 owners, stockholders, executive or administrative personnel, or their
2873 families;

2874 (4) Uncompensated services provided by individuals volunteering
2875 their time on behalf of a party committee, political committee, slate
2876 committee or candidate committee, including any services provided
2877 for the benefit of [nonparticipating and participating candidates under
2878 the Citizens' Election Program] any candidate and any unreimbursed
2879 travel expenses made by an individual who volunteers the individual's
2880 personal services to any such committee. For purposes of this
2881 subdivision, an individual is a volunteer if such individual is not
2882 receiving compensation for such services regardless of whether such
2883 individual received compensation in the past or may receive
2884 compensation for similar services that may be performed in the future;

2885 (5) The use of real or personal property, a portion or all of the cost of
2886 invitations and the cost of food or beverages, voluntarily provided by
2887 an individual to a candidate [, including a nonparticipating or
2888 participating candidate under the Citizens' Election Program,] or to a

2889 party, political or slate committee, in rendering voluntary personal
2890 services at the individual's residential premises or a community room
2891 in the individual's residence facility, to the extent that the cumulative
2892 value of the invitations, food or beverages provided by an individual
2893 on behalf of any candidate or committee does not exceed four hundred
2894 dollars with respect to any single event or does not exceed eight
2895 hundred dollars for any such event hosted by two or more individuals,
2896 provided at least one such individual owns or resides at the residential
2897 premises, and further provided the cumulative value of the invitations,
2898 food or beverages provided by an individual on behalf of any such
2899 candidate or committee does not exceed eight hundred dollars with
2900 respect to a calendar year or single election, as the case may be;

2901 (6) The sale of food or beverage for use by a party, political, slate or
2902 candidate committee [, including those for a participating or
2903 nonparticipating candidate,] at a discount, if the charge is not less than
2904 the cost to the vendor, to the extent that the cumulative value of the
2905 discount given to or on behalf of any single candidate committee does
2906 not exceed four hundred dollars with respect to any single primary or
2907 election, or to or on behalf of any party, political or slate committee,
2908 does not exceed six hundred dollars in a calendar year;

2909 (7) The display of a lawn sign by a human being or on real property;

2910 (8) The payment, by a party committee or slate committee of the
2911 costs of preparation, display, mailing or other distribution incurred by
2912 the committee or individual with respect to any printed slate card,
2913 sample ballot or other printed list containing the names of three or
2914 more candidates;

2915 (9) The donation of any item of personal property by an individual
2916 to a committee for a fund-raising affair, including a tag sale or auction,
2917 or the purchase by an individual of any such item at such an affair, to
2918 the extent that the cumulative value donated or purchased does not
2919 exceed one hundred dollars;

2920 (10) (A) The purchase of advertising space which clearly identifies

2921 the purchaser, in a program for a fund-raising affair sponsored by the
2922 candidate committee of a candidate for an office of a municipality,
2923 provided the cumulative purchase of such space does not exceed two
2924 hundred fifty dollars from any single such candidate or the candidate's
2925 committee with respect to any single election campaign if the
2926 purchaser is a business entity or fifty dollars for purchases by any
2927 other person;

2928 (B) The purchase of advertising space which clearly identifies the
2929 purchaser, in a program for a fund-raising affair or on signs at a fund-
2930 raising affair sponsored by a party committee or a political committee,
2931 other than an exploratory committee, provided the cumulative
2932 purchase of such space does not exceed two hundred fifty dollars from
2933 any single party committee or a political committee, other than an
2934 exploratory committee, in any calendar year if the purchaser is a
2935 business entity or fifty dollars for purchases by any other person.
2936 Notwithstanding the provisions of this subparagraph, the following
2937 may not purchase advertising space in a program for a fund-raising
2938 affair or on signs at a fund-raising affair sponsored by a party
2939 committee or a political committee, other than an exploratory
2940 committee: (i) A communicator lobbyist, (ii) a member of the
2941 immediate family of a communicator lobbyist, (iii) a state contractor,
2942 (iv) a prospective state contractor, or (v) a principal of a state
2943 contractor or prospective state contractor. As used in this
2944 subparagraph, "state contractor", "prospective state contractor" and
2945 "principal of a state contractor or prospective state contractor" have the
2946 same meanings as provided in subsection (f) of section 9-612;

2947 (11) The payment of money by a candidate to the candidate's
2948 candidate committee; [, provided the committee is for a
2949 nonparticipating candidate;]

2950 (12) The donation of goods or services by a business entity to a
2951 committee for a fund-raising affair, including a tag sale or auction, to
2952 the extent that the cumulative value donated does not exceed two
2953 hundred dollars;

2954 (13) The advance of a security deposit by an individual to a
2955 telephone company, as defined in section 16-1, for telecommunications
2956 service for a committee or to another utility company, such as an
2957 electric distribution company, provided the security deposit is
2958 refunded to the individual;

2959 (14) The provision of facilities, equipment, technical and managerial
2960 support, and broadcast time by a community antenna television
2961 company, as defined in section 16-1, for community access
2962 programming pursuant to section 16-331a, unless (A) the major
2963 purpose of providing such facilities, equipment, support and time is to
2964 influence the nomination or election of a candidate, or (B) such
2965 facilities, equipment, support and time are provided on behalf of a
2966 political party;

2967 (15) The sale of food or beverage by a town committee to an
2968 individual at a town fair, county fair, local festival or similar mass
2969 gathering held within the state, to the extent that the cumulative
2970 payment made by any one individual for such items does not exceed
2971 fifty dollars;

2972 (16) An organization expenditure by a party committee, legislative
2973 caucus committee or legislative leadership committee;

2974 (17) The donation of food or beverage by an individual for
2975 consumption at a slate, candidate, political committee or party
2976 committee meeting, event or activity that is not a fund-raising affair to
2977 the extent that the cumulative value of the food or beverages donated
2978 by an individual for a single meeting or event does not exceed fifty
2979 dollars;

2980 (18) The value associated with the de minimis activity on behalf of a
2981 party committee, political committee, slate committee or candidate
2982 committee, including for activities including, but not limited to, (A) the
2983 creation of electronic or written communications or digital photos or
2984 video as part of an electronic file created on a voluntary basis without
2985 compensation, including, but not limited to, the creation and ongoing

2986 content development and delivery of social media on the Internet or
2987 telephone, including, but not limited to, the sending or receiving of
2988 electronic mail or messages, (B) the posting or display of a candidate's
2989 name or group of candidates' names at a town fair, county fair, local
2990 festival or similar mass gathering by a party committee, (C) the use of
2991 personal property or a service that is customarily attendant to the
2992 occupancy of a residential dwelling, or the donation of an item or
2993 items of personal property that are customarily used for campaign
2994 purposes, by an individual, to a candidate committee, provided the
2995 cumulative fair market value of such use of personal property or
2996 service or items of personal property does not exceed one hundred
2997 dollars in the aggregate for any single election or calendar year, as the
2998 case may be;

2999 (19) The use of offices, telephones, computers and similar
3000 equipment provided by a party committee, legislative caucus
3001 committee or legislative leadership committee that serve as
3002 headquarters for or are used by such party committee, legislative
3003 caucus committee or legislative leadership committee;

3004 (20) A communication, as described in subdivision (7) of subsection
3005 (b) of section 9-601b, as amended by this act;

3006 (21) An independent expenditure, as defined in section 9-601c, as
3007 amended by this act;

3008 (22) A communication containing an endorsement on behalf of a
3009 candidate for nomination or election to the office of Governor,
3010 Lieutenant Governor, Secretary of the State, State Treasurer, State
3011 Comptroller, Attorney General, state senator or state representative,
3012 from a candidate for the office of Governor, Lieutenant Governor,
3013 Secretary of the State, State Treasurer, State Comptroller, Attorney
3014 General, state senator or state representative, provided the candidate
3015 (A) making the endorsement is unopposed at the time of the
3016 communication, and (B) being endorsed paid for such communication;

3017 (23) A communication that is sent by mail to addresses in the district

3018 for which a candidate being endorsed by another candidate pursuant
3019 to this subdivision is seeking nomination or election to the office of
3020 state senator or state representative, containing an endorsement on
3021 behalf of such candidate for such nomination or election from a
3022 candidate for the office of state senator or state representative,
3023 provided the candidate (A) making the endorsement is not seeking
3024 election to the office of state senator or state representative for a
3025 district that contains any geographical area shared by the district for
3026 the office to which the endorsed candidate is seeking nomination or
3027 election, and (B) being endorsed paid for such communication; or

3028 (24) Campaign training events provided to multiple individuals by
3029 a legislative caucus committee and any associated materials, provided
3030 the cumulative value of such events and materials does not exceed six
3031 thousand dollars in the aggregate for a calendar year.

3032 Sec. 76. Subsections (a) and (b) of section 9-601b of the general
3033 statutes are repealed and the following is substituted in lieu thereof
3034 (*Effective from passage*):

3035 (a) As used in this chapter, [and chapter 157, the term]
3036 "expenditure" means:

3037 (1) Any purchase, payment, distribution, loan, advance, deposit or
3038 gift of money or anything of value, when made to promote the success
3039 or defeat of any candidate seeking the nomination for election, or
3040 election, of any person or for the purpose of aiding or promoting the
3041 success or defeat of any referendum question or the success or defeat
3042 of any political party;

3043 (2) Any communication that (A) refers to one or more clearly
3044 identified candidates, and (B) is broadcast by radio, television, other
3045 than on a public access channel, or by satellite communication or via
3046 the Internet, or as a paid-for telephone communication, or appears in a
3047 newspaper, magazine or on a billboard, or is sent by mail; or

3048 (3) The transfer of funds by a committee to another committee.

3049 (b) [The term] As used in this chapter, "expenditure" does not mean:

3050 (1) A loan of money, made in the ordinary course of business, by a
3051 state or national bank;

3052 (2) A communication made by any corporation, organization or
3053 association solely to its members, owners, stockholders, executive or
3054 administrative personnel, or their families;

3055 (3) Nonpartisan voter registration and get-out-the-vote campaigns
3056 by any corporation, organization or association aimed at its members,
3057 owners, stockholders, executive or administrative personnel, or their
3058 families;

3059 (4) Uncompensated services provided by individuals volunteering
3060 their time on behalf of a party committee, political committee, slate
3061 committee or candidate committee, including any services provided
3062 for the benefit of [nonparticipating and participating candidates under
3063 the Citizens' Election Program] any candidate and any unreimbursed
3064 travel expenses made by an individual who volunteers the individual's
3065 personal services to any such committee. For purposes of this
3066 subdivision, an individual is a volunteer if such individual is not
3067 receiving compensation for such services regardless of whether such
3068 individual received compensation in the past or may receive
3069 compensation for similar services that may be performed in the future;

3070 (5) Any news story, commentary or editorial distributed through
3071 the facilities of any broadcasting station, newspaper, magazine or
3072 other periodical, unless such facilities are owned or controlled by any
3073 political party, committee or candidate;

3074 (6) The use of real or personal property, a portion or all of the cost of
3075 invitations and the cost of food or beverages, voluntarily provided by
3076 an individual to a candidate [, including a nonparticipating or
3077 participating candidate under the Citizens' Election Program,] or to a
3078 party, political or slate committee, in rendering voluntary personal
3079 services at the individual's residential premises or a community room

3080 in the individual's residence facility, to the extent that the cumulative
3081 value of the invitations, food or beverages provided by an individual
3082 on behalf of any candidate or committee does not exceed four hundred
3083 dollars with respect to any single event or does not exceed eight
3084 hundred dollars for any such event hosted by two or more individuals,
3085 provided at least one such individual owns or resides at the residential
3086 premises, and further provided the cumulative value of the invitations,
3087 food or beverages provided by an individual on behalf of any such
3088 candidate or committee does not exceed eight hundred dollars with
3089 respect to a calendar year or single election, as the case may be;

3090 (7) A communication described in subdivision (2) of subsection (a)
3091 of this section that includes speech or expression made (A) prior to the
3092 ninety-day period preceding the date of a primary or an election at
3093 which the clearly identified candidate or candidates are seeking
3094 nomination to public office or position, that is made for the purpose of
3095 influencing any legislative or administrative action, as defined in
3096 section 1-91, or executive action, or (B) during a legislative session for
3097 the purpose of influencing legislative action;

3098 (8) An organization expenditure by a party committee, legislative
3099 caucus committee or legislative leadership committee;

3100 (9) A commercial advertisement that refers to an owner, director or
3101 officer of a business entity who is also a candidate and that had
3102 previously been broadcast or appeared when the owner, director or
3103 officer was not a candidate;

3104 (10) A communication containing an endorsement on behalf of a
3105 candidate for nomination or election to the office of Governor,
3106 Lieutenant Governor, Secretary of the State, State Treasurer, State
3107 Comptroller, Attorney General, state senator or state representative,
3108 from a candidate for the office of Governor, Lieutenant Governor,
3109 Secretary of the State, State Treasurer, State Comptroller, Attorney
3110 General, state senator or state representative, shall not be an
3111 expenditure attributable to the endorsing candidate, if the candidate

3112 making the endorsement is unopposed at the time of the
3113 communication;

3114 (11) A communication that is sent by mail to addresses in the district
3115 for which a candidate being endorsed by another candidate pursuant
3116 to the provisions of this subdivision is seeking nomination or election
3117 to the office of state senator or state representative, containing an
3118 endorsement on behalf of such candidate for such nomination or
3119 election, from a candidate for the office of state senator or state
3120 representative, shall not be an expenditure attributable to the
3121 endorsing candidate, if the candidate making the endorsement is not
3122 seeking election to the office of state senator or state representative for
3123 a district that contains any geographical area shared by the district for
3124 the office to which the endorsed candidate is seeking nomination or
3125 election;

3126 (12) Campaign training events provided to multiple individuals by
3127 a legislative caucus committee and any associated materials, provided
3128 the cumulative value of such events and materials does not exceed six
3129 thousand dollars in the aggregate for a calendar year;

3130 (13) A lawful communication by any charitable organization which
3131 is a tax-exempt organization under Section 501(c)(3) of the Internal
3132 Revenue Code of 1986, or any subsequent corresponding internal
3133 revenue code of the United States, as from time to time amended;

3134 (14) The use of offices, telephones, computers and similar
3135 equipment provided by a party committee, legislative caucus
3136 committee or legislative leadership committee that serve as
3137 headquarters for or are used by such party committee, legislative
3138 caucus committee or legislative leadership committee; or

3139 (15) An expense or expenses incurred by a human being acting
3140 alone in an amount that is two hundred dollars or less, in the
3141 aggregate, that benefits a candidate for a single election.

3142 Sec. 77. Subsection (a) of section 9-601c of the general statutes is

3143 repealed and the following is substituted in lieu thereof (*Effective from*
3144 *passage*):

3145 (a) As used in this chapter, [and chapter 157, the term] "independent
3146 expenditure" means an expenditure, as defined in section 9-601b, as
3147 amended by this act, that is made without the consent, coordination, or
3148 consultation of, a candidate or agent of the candidate, candidate
3149 committee, political committee or party committee.

3150 Sec. 78. Subsection (b) of section 9-601d of the general statutes is
3151 repealed and the following is substituted in lieu thereof (*Effective from*
3152 *passage*):

3153 (b) Any person who makes or obligates to make an independent
3154 expenditure or expenditures in an election or primary for the office of
3155 Governor, Lieutenant Governor, Secretary of the State, State Treasurer,
3156 State Comptroller, Attorney General, state senator or state
3157 representative, which exceed one thousand dollars, in the aggregate,
3158 during a primary campaign or a general election campaign, as defined
3159 in section [9-700] 9-601, as amended by this act, shall file,
3160 electronically, a long-form and a short-form report of such
3161 independent expenditure or expenditures with the State Elections
3162 Enforcement Commission pursuant to subsections (c) and (d) of this
3163 section. The person that makes or obligates to make such independent
3164 expenditure or expenditures shall file such reports not later than
3165 twenty-four hours after (1) making any such payment, or (2) obligating
3166 to make any such payment, with respect to the primary or election. If
3167 any such person makes or incurs a subsequent independent
3168 expenditure, such person shall report such expenditure pursuant to
3169 subsection (d) of this section. Such reports shall be filed under penalty
3170 of false statement.

3171 Sec. 79. Subdivision (1) of subsection (g) of section 9-601d of the
3172 general statutes is repealed and the following is substituted in lieu
3173 thereof (*Effective from passage*):

3174 (g) (1) A person may, unless otherwise restricted or prohibited by

3175 law, including, but not limited to, any provision of this chapter, [or
3176 chapter 157,] establish a dedicated independent expenditure account,
3177 for the purpose of engaging in independent expenditures, that is
3178 segregated from all other accounts controlled by such person. Such
3179 dedicated independent expenditure account may receive covered
3180 transfers directly from persons other than the person establishing the
3181 dedicated account and may not receive transfers from another account
3182 controlled by the person establishing the dedicated account, except as
3183 provided in subdivision (2) of this subsection. If an independent
3184 expenditure is made from such segregated account, any report
3185 required pursuant to this section or disclaimer required pursuant to
3186 section 9-621 may include only those persons who made covered
3187 transfers directly to the dedicated independent expenditure account.

3188 Sec. 80. Subsection (b) of section 9-605 of the general statutes is
3189 repealed and the following is substituted in lieu thereof (*Effective from*
3190 *passage*):

3191 (b) The registration statement shall include: (1) The name and
3192 address of the committee; (2) a statement of the purpose of the
3193 committee; (3) the name and address of its treasurer, and deputy
3194 treasurer if applicable; (4) the name, address and position of its
3195 chairman, and other principal officers if applicable; (5) the name and
3196 address of the depository institution for its funds; (6) the name of each
3197 person, other than an individual, that is a member of the committee;
3198 (7) the name and party affiliation of each candidate whom the
3199 committee is supporting and the office or position sought by each
3200 candidate; (8) if the committee is supporting the entire ticket of any
3201 party, a statement to that effect and the name of the party; (9) if the
3202 committee is supporting or opposing any referendum question, a brief
3203 statement identifying the substance of the question; (10) if the
3204 committee is established by a business entity or organization, the name
3205 of the entity or organization; (11) if the committee is established by an
3206 organization, whether it will receive its funds from the organization's
3207 treasury or from voluntary contributions; (12) if the committee files
3208 reports with the Federal Elections Commission or any out-of-state

3209 agency, a statement to that effect including the name of the agency;
3210 (13) a statement indicating whether the committee is established for a
3211 single primary, election or referendum or for ongoing political
3212 activities; (14) if the committee is established or controlled by a
3213 lobbyist, a statement to that effect and the name of the lobbyist; (15) the
3214 name and address of the person making the initial contribution or
3215 disbursement, if any, to the committee; and (16) any information that
3216 the State Elections Enforcement Commission requires to facilitate
3217 compliance with the provisions of this chapter. [or chapter 157.] If no
3218 such initial contribution or disbursement has been made at the time of
3219 the filing of such statement, the treasurer of the committee shall, not
3220 later than forty-eight hours after receipt of such contribution or
3221 disbursement, file a report with the State Elections Enforcement
3222 Commission. The report shall be in the same form as statements filed
3223 under section 9-608, as amended by this act.

3224 Sec. 81. Subsection (d) of section 9-606 of the general statutes is
3225 repealed and the following is substituted in lieu thereof (*Effective from*
3226 *passage*):

3227 (d) No person shall act as a treasurer or deputy treasurer (1) unless
3228 the person is an elector of this state, the person has paid any civil
3229 penalties or forfeitures assessed pursuant to [chapters 155 to 157,
3230 inclusive,] chapter 155 and a statement, signed by the chairman in the
3231 case of a party committee or political committee or by the candidate in
3232 the case of a candidate committee, designating the person as treasurer
3233 or deputy treasurer, has been filed in accordance with section 9-603,
3234 and (2) if such person has been convicted of or pled guilty or nolo
3235 contendere to, in a court of competent jurisdiction, any (A) felony
3236 involving fraud, forgery, larceny, embezzlement or bribery, or (B)
3237 criminal offense under this title, unless at least eight years have
3238 elapsed from the date of the conviction or plea or the completion of
3239 any sentence, whichever date is later, without a subsequent conviction
3240 of or plea to another such felony or offense. In the case of a political
3241 committee, the filing of a statement of organization by the chairman of
3242 the committee, in accordance with the provisions of section 9-605, shall

3243 constitute compliance with the filing requirements of this section. No
3244 provision of this subsection shall prevent the treasurer, deputy
3245 treasurer or solicitor of any committee from being the treasurer,
3246 deputy treasurer or solicitor of any other committee or prevent any
3247 committee from having more than one solicitor, but no candidate shall
3248 have more than one treasurer. A candidate shall not serve as the
3249 candidate's own treasurer or deputy treasurer, except that a candidate
3250 who is exempt from forming a candidate committee under subsection
3251 (b) of section 9-604 and has filed a certification that the candidate is
3252 financing the candidate's campaign from the candidate's own personal
3253 funds or is not receiving or expending in excess of one thousand
3254 dollars may perform the duties of a treasurer for the candidate's own
3255 campaign.

3256 Sec. 82. Subsection (a) of section 9-606a of the general statutes is
3257 repealed and the following is substituted in lieu thereof (*Effective from*
3258 *passage*):

3259 (a) (1) Wherever the term "campaign treasurer" is used in the
3260 following sections of the general statutes, the term "treasurer" shall be
3261 substituted in lieu thereof; and (2) wherever the term "deputy
3262 campaign treasurer" is used in the following sections of the general
3263 statutes, the term "deputy treasurer" shall be substituted in lieu
3264 thereof: 9-7b, as amended by this act, 9-602, 9-604, 9-605, as amended
3265 by this act, 9-606, as amended by this act, 9-607, as amended by this
3266 act, 9-608, as amended by this act, 9-609, 9-610, as amended by this act,
3267 9-614, as amended by this act, 9-622, 9-623, 9-624 [, 9-675, 9-700, 9-703,
3268 9-704, 9-706, 9-707, 9-709, 9-711 and 9-712] and 9-675, as amended by
3269 this act.

3270 Sec. 83. Subsection (i) of section 9-607 of the general statutes is
3271 repealed and the following is substituted in lieu thereof (*Effective from*
3272 *passage*):

3273 (i) The right of any person to expend money for proper legal
3274 expenses in maintaining or contesting the results of any election or

3275 primary shall not be affected or limited by the provisions of this
3276 chapter, [or chapter 157,] provided only sources eligible to contribute
3277 to the candidate for the campaign may contribute to the payment of
3278 legal expenses.

3279 Sec. 84. Subdivision (1) of subsection (a) of section 9-608 of the
3280 general statutes is repealed and the following is substituted in lieu
3281 thereof (*Effective from passage*):

3282 (a) (1) Each treasurer of a committee, other than a state central
3283 committee, shall file a statement, sworn under penalty of false
3284 statement with the proper authority in accordance with the provisions
3285 of section 9-603, (A) on the tenth calendar day in the months of
3286 January, April, July and October, provided, if such tenth calendar day
3287 is a Saturday, Sunday or legal holiday, the statement shall be filed on
3288 the next business day, except that in the case of a candidate or
3289 exploratory committee established for an office to be elected at a
3290 special election, statements pursuant to this subparagraph shall not be
3291 required, (B) on the seventh day preceding each regular state election,
3292 except that (i) in the case of a candidate or exploratory committee
3293 established for an office to be elected at a municipal election, the
3294 statement shall be filed on the seventh day preceding a regular
3295 municipal election in lieu of such date, except if the candidate's name
3296 is not eligible to appear on the ballot, in which case such statement
3297 shall not be required, (ii) in the case of a town committee, the
3298 statement shall be filed on the seventh day preceding each municipal
3299 election in addition to such date, and (iii) [in the case of a candidate
3300 committee in a state election that is required to file any supplemental
3301 campaign finance statements pursuant to subdivisions (1) and (2) of
3302 subsection (a) of section 9-712, such supplemental campaign finance
3303 statements shall satisfy the filing requirement under this subdivision,
3304 and (iv)] in the case of a candidate committee established by a
3305 candidate whose name is not eligible to appear on the ballot, such
3306 statement shall not be required, and (C) if the committee has made or
3307 received a contribution or expenditure in connection with any other
3308 election, a primary or a referendum, on the seventh day preceding the

3309 election, primary or referendum. [, except that in the case of a
3310 candidate committee in a primary that is required to file statements
3311 pursuant to subdivisions (1) and (2) of subsection (a) of section 9-712,
3312 such statements shall satisfy the filing requirement under this
3313 subdivision.] The statement shall be complete as of eleven fifty-nine
3314 o'clock p.m. of the last day of the month preceding the month in which
3315 the statement is required to be filed, except that for the statement
3316 required to be filed on the seventh day preceding the election, primary
3317 or referendum, the statement shall be complete as of eleven fifty-nine
3318 o'clock p.m. of the second day immediately preceding the required
3319 filing day. The statement shall cover a period to begin with the first
3320 day not included in the last filed statement. In the case of a candidate
3321 committee, the statement required to be filed in January shall be in lieu
3322 of the statement formerly required to be filed within forty-five days
3323 following an election.

3324 Sec. 85. Subsection (d) of section 9-608 of the general statutes is
3325 repealed and the following is substituted in lieu thereof (*Effective from*
3326 *passage*):

3327 (d) At the time of filing statements required under this section, the
3328 treasurer of each candidate committee shall send to the candidate a
3329 duplicate statement and the treasurer of each party committee and
3330 each political committee other than an exploratory committee shall
3331 send to the chairman of the committee a duplicate statement. Each
3332 statement required to be filed with the commission under this section
3333 [.] or section 9-601d, as amended by this act, [section 9-706 or section 9-
3334 712] shall be deemed to be filed in a timely manner if: (1) For a
3335 statement filed as a hard copy, including, but not limited to, a
3336 statement delivered by the United States Postal Service, courier
3337 service, parcel service or hand delivery, the statement is received by
3338 the commission by five o'clock p.m. on the day the statement is
3339 required to be filed, (2) for a statement authorized by the commission
3340 to be filed electronically, including, but not limited to, a statement filed
3341 via dedicated electronic mail, facsimile machine, a web-based program
3342 created by the commission or other electronic means, the statement is

3343 transmitted to the commission not later than eleven fifty-nine o'clock
3344 p.m. on the day the statement is required to be filed, or (3) for a
3345 statement required to be filed pursuant to section 9-601d, as amended
3346 by this act, [section 9-706 or section 9-712,] by the deadline specified in
3347 each such section. Any other filing required to be filed with a town
3348 clerk pursuant to this section shall be deemed to be filed in a timely
3349 manner if it is delivered by hand to the office of the town clerk in
3350 accordance with the provisions of section 9-603 before four-thirty
3351 o'clock p.m. or postmarked by the United States Postal Service before
3352 midnight on the required filing day. If the day for any filing falls on a
3353 Saturday, Sunday or legal holiday, the statement shall be filed on the
3354 next business day thereafter. The State Elections Enforcement
3355 Commission shall not levy a penalty upon a treasurer for failure to file
3356 a hard copy of a statement in a timely manner in accordance with the
3357 provisions of this section if such treasurer has a copy of the statement
3358 time stamped by the State Elections Enforcement Commission that
3359 shows timely receipt of the statement or the treasurer has a return
3360 receipt from the United States Postal Service or a similar receipt from a
3361 commercial delivery service confirming timely delivery of such
3362 statement was made or should have been made to said commission.

3363 Sec. 86. Subparagraph (A) of subdivision (1) of subsection (e) of
3364 section 9-608 of the general statutes is repealed and the following is
3365 substituted in lieu thereof (*Effective from passage*):

3366 (A) Such committees may distribute their surplus to a party
3367 committee, or a political committee organized for ongoing political
3368 activities, return such surplus to all contributors to the committee on a
3369 prorated basis of contribution, [distribute all or any part of such
3370 surplus to the Citizens' Election Fund established in section 9-701,]
3371 distribute such surplus to any charitable organization which is a tax-
3372 exempt organization under Section 501(c)(3) of the Internal Revenue
3373 Code of 1986, or any subsequent corresponding internal revenue code
3374 of the United States, as from time to time amended, or, in the case of a
3375 candidate committee for any candidate, [other than a participating
3376 candidate,] distribute such surplus to an organization under Section

3377 501(c)(19) of said code, as from time to time amended, provided (i) no
3378 candidate committee may distribute such surplus to a committee
3379 which has been established to finance future political campaigns of the
3380 candidate, and (ii) [a candidate committee which received moneys
3381 from the Citizens' Election Fund shall distribute such surplus to such
3382 fund, and (iii)] a candidate committee [for a nonparticipating
3383 candidate, as described in subsection (b) of section 9-703, may only]
3384 may distribute any such surplus [to the Citizens' Election Fund or] to a
3385 charitable organization;

3386 Sec. 87. Subparagraphs (E) to (H), inclusive, of subdivision (1) of
3387 subsection (e) of section 9-608 of the general statutes are repealed and
3388 the following is substituted in lieu thereof (*Effective from passage*):

3389 (E) The treasurer of a candidate committee, or of a political
3390 committee, other than a political committee formed for ongoing
3391 political activities or an exploratory committee, shall, prior to the
3392 dissolution of such committee, either (i) distribute any equipment
3393 purchased, including, but not limited to, computer equipment, to any
3394 recipient as set forth in subparagraph (A) of this subdivision, or (ii) sell
3395 any equipment purchased, including but not limited to computer
3396 equipment, to any person for fair market value and then distribute the
3397 proceeds of such sale to any recipient as set forth in said subparagraph
3398 (A); and

3399 [(F) The treasurer of a qualified candidate committee may, following
3400 an election or unsuccessful primary, provide a post-primary thank you
3401 meal or a post-election thank you meal for committee workers,
3402 provided such meal (i) occurs not later than fourteen days after the
3403 applicable election or primary day, and (ii) the cost for such meal does
3404 not exceed thirty dollars per worker;

3405 (G) The treasurer of a qualified candidate committee may, following
3406 an election or unsuccessful primary, exclusive of any payments that
3407 have been rendered pursuant to a written service agreement, make
3408 payment to a treasurer for services rendered to the candidate

3409 committee, provided such payment does not exceed one thousand
3410 dollars; and]

3411 [(H)] (F) The treasurer of a candidate committee may, following an
3412 election or unsuccessful primary, utilize funds for the purpose of
3413 complying with any audit conducted by the State Elections
3414 Enforcement Commission pursuant to subdivision [(5)] (4) of
3415 subsection (a) of section 9-7b, as amended by this act.

3416 Sec. 88. Subsection (f) of section 9-608 of the general statutes is
3417 repealed and the following is substituted in lieu thereof (*Effective from*
3418 *passage*):

3419 (f) If an exploratory committee has been established by a candidate
3420 pursuant to subsection (c) of section 9-604, the treasurer of the
3421 committee shall file a notice of intent to dissolve it with the
3422 appropriate authority not later than fifteen days after the candidate's
3423 declaration of intent to seek nomination or election to a particular
3424 public office, except that in the case of an exploratory committee
3425 established by a candidate for purposes that include aiding or
3426 promoting the candidate's candidacy for nomination or election to the
3427 General Assembly or a state office, the treasurer of the committee shall
3428 file such notice of intent to dissolve the committee not later than fifteen
3429 days after the earlier of: (1) The candidate's declaration of intent to
3430 seek nomination or election to a particular public office, (2) the
3431 candidate's endorsement at a convention, caucus or town committee
3432 meeting, or (3) the candidate's filing of a candidacy for nomination
3433 under section 9-400 or 9-405. The treasurer shall also file a statement
3434 identifying all contributions received or expenditures made by the
3435 exploratory committee since the previous statement and the balance on
3436 hand or deficit, as the case may be. In the event of a surplus, the
3437 treasurer shall, not later than the filing of the statement, distribute the
3438 surplus to the candidate committee established pursuant to said
3439 section, except that, [(A) in the case of a surplus of an exploratory
3440 committee established by a candidate who intends to be a participating
3441 candidate, as defined in section 9-703, in the Citizens' Election

3442 Program, the treasurer may distribute to the candidate committee only
3443 that portion of such surplus that is attributable to contributions that
3444 meet the criteria for qualifying contributions for the candidate
3445 committee under section 9-704 and shall distribute the remainder of
3446 such surplus to the Citizens' Election Fund established in section 9-701,
3447 and (B)] in the case of a surplus of an exploratory committee
3448 established for nomination or election to an office other than the
3449 General Assembly or a state office, [(i)] (A) the treasurer may only
3450 distribute to the candidate committee for nomination or election to the
3451 General Assembly or state office of such candidate that portion of such
3452 surplus which is in excess of the total contributions which the
3453 exploratory committee received from lobbyists or political committees
3454 established by lobbyists, during any period in which the prohibitions
3455 in subsection (e) of section 9-610 apply, and [(ii)] (B) any remaining
3456 amount shall be returned to all such lobbyists and political committees
3457 established by or on behalf of lobbyists, on a prorated basis of
3458 contribution, or distributed to any charitable organization which is a
3459 tax-exempt organization under Section 501(c)(3) of the Internal
3460 Revenue Code of 1986, or any subsequent corresponding internal
3461 revenue code of the United States, as from time to time amended. If the
3462 candidate decides not to seek nomination or election to any office, the
3463 treasurer shall, within fifteen days after such decision, comply with the
3464 provisions of this subsection and distribute any surplus in the manner
3465 provided by this section for political committees other than those
3466 formed for ongoing political activities, except that if the surplus is
3467 from an exploratory committee established by the State Treasurer, any
3468 portion of the surplus that is received from a principal of an
3469 investment services firm or a political committee established by such
3470 firm shall be returned to such principal or committee on a prorated
3471 basis of contribution. In the event of a deficit, the treasurer shall file a
3472 statement thirty days after the decision or declaration with the proper
3473 authority and, thereafter, on the seventh day of each month following
3474 if on the last day of the previous month there was an increase or
3475 decrease in such deficit in excess of five hundred dollars from that
3476 reported on the last statement filed. The treasurer shall file

3477 supplemental statements until the deficit is eliminated. If the
3478 exploratory committee does not have a surplus or deficit, the statement
3479 filed after the candidate's declaration or decision shall be the last
3480 required statement. If a candidate certifies on the statement of
3481 organization for the exploratory committee pursuant to subsection (c)
3482 of section 9-604 that the candidate will not be a candidate for the office
3483 of state representative and subsequently establishes a candidate
3484 committee for the office of state representative, the treasurer of the
3485 candidate committee shall pay to the State Treasurer, for deposit in the
3486 General Fund, an amount equal to the portion of any contribution
3487 received by said exploratory committee that exceeded two hundred
3488 fifty dollars. As used in this subsection, "principal of an investment
3489 services firm" has the meaning set forth in subsection (e) of section 9-
3490 612 and "state office" has the same meaning set forth in subsection (e)
3491 of section 9-610.

3492 Sec. 89. Subsection (d) of section 9-610 of the general statutes is
3493 repealed and the following is substituted in lieu thereof (*Effective from*
3494 *passage*):

3495 (d) (1) No incumbent holding office shall, during the three months
3496 preceding an election in which he is a candidate for reelection or
3497 election to another office, use public funds to mail or print flyers or
3498 other promotional materials intended to bring about his election or
3499 reelection.

3500 (2) No official or employee of the state or a political subdivision of
3501 the state shall authorize the use of public funds for a television, radio,
3502 movie theater, billboard, bus poster, newspaper or magazine
3503 promotional campaign or advertisement, which (A) features the name,
3504 face or voice of a candidate for public office, or (B) promotes the
3505 nomination or election of a candidate for public office, during the
3506 twelve-month period preceding the election being held for the office
3507 which the candidate described in this subdivision is seeking.

3508 [(3) As used in subdivisions (1) and (2) of this subsection, "public

3509 funds" does not include any grant or moneys paid to a qualified
3510 candidate committee from the Citizens' Election Fund under this
3511 chapter.]

3512 [(4)] (3) No candidate's participation in connection with any activity
3513 of the Council of State Governments shall constitute a violation of this
3514 subsection.

3515 Sec. 90. Subsections (a) to (c), inclusive, of section 9-675 of the
3516 general statutes, as amended by section 1 of public act 16-203, are
3517 repealed and the following is substituted in lieu thereof (*Effective from*
3518 *passage*):

3519 (a) The State Elections Enforcement Commission shall (1) create a
3520 web-based program for the preparation and electronic submission of
3521 financial disclosure statements required by [chapters 155 to 157,
3522 inclusive] chapter 155, and (2) prescribe the standard reporting format
3523 and specifications for any software program created by a vendor for
3524 such purpose. No software program created by a vendor may be used
3525 for the electronic submission of such financial disclosure statements
3526 unless the commission determines that the software program provides
3527 for the standard reporting format and complies with the specifications
3528 prescribed under subdivision (2) of this subsection for any such
3529 software program. The commission shall provide training in the use of
3530 the web-based program created by the commission.

3531 (b) On and after July 1, 2017, the following shall file all financial
3532 disclosure statements required by [chapters 155 to 157, inclusive,]
3533 chapter 155 by electronic submission pursuant to subsection (a) of this
3534 section: (1) The treasurer of the candidate committee or exploratory
3535 committee for each candidate for nomination or election to the office of
3536 Governor, Lieutenant Governor, Attorney General, State Comptroller,
3537 State Treasurer, Secretary of the State, state senator, state
3538 representative or judge of probate that raises or spends one thousand
3539 dollars or more, (2) the treasurer of any state central committee,
3540 legislative caucus committee or legislative leadership committee, (3)

3541 the treasurer of any other political committee or town committee
3542 required to be registered with the commission that (A) raises or spends
3543 one thousand dollars or more during the current calendar year, or (B)
3544 raised or spent one thousand dollars or more in the preceding regular
3545 election cycle, and (4) the treasurer of any committee, or any other
3546 person, who makes or obligates to make any independent expenditure
3547 and who is required to file a financial disclosure statement of any such
3548 independent expenditure with the State Elections Enforcement
3549 Commission in accordance with the provisions of section 9-601d. Once
3550 any such candidate committee or exploratory committee has raised or
3551 spent one thousand dollars or more during an election campaign, all
3552 previously filed statements required by [chapters 155 to 157, inclusive,]
3553 chapter 155 which were not filed by electronic submission shall be
3554 refiled in such manner not later than the date on which the treasurer of
3555 such committee is required to file its next financial disclosure
3556 statement.

3557 (c) (1) The treasurer of the candidate committee for any other
3558 candidate, as defined in section 9-601, that neither raises nor spends
3559 one thousand dollars or more who is required to file the financial
3560 disclosure statements required by [chapters 155 to 157, inclusive,]
3561 chapter 155 with the commission, and (2) the treasurer of any other
3562 political committee or town committee that neither raises nor spends
3563 one thousand dollars or more who is required to file the financial
3564 disclosure statements required by [chapters 155 to 157, inclusive,]
3565 chapter 155 with the State Elections Enforcement Commission may file
3566 any such financial disclosure statements by electronic submission
3567 pursuant to subsection (a) of this section.

3568 (d) Notwithstanding the provisions of this section, upon the written
3569 request of a treasurer or any other person described in subdivisions (1)
3570 to (4), inclusive, of subsection (b) of this section, the commission may
3571 waive the requirement to file by electronic submission pursuant to
3572 subsection (a) of this section if such treasurer or other person
3573 demonstrates good cause.

3574 Sec. 91. Section 53a-119 of the general statutes is repealed and the
3575 following is substituted in lieu thereof (*Effective from passage*):

3576 A person commits larceny when, with intent to deprive another of
3577 property or to appropriate the same to himself or a third person, he
3578 wrongfully takes, obtains or withholds such property from an owner.
3579 Larceny includes, but is not limited to:

3580 (1) Embezzlement. A person commits embezzlement when he
3581 wrongfully appropriates to himself or to another property of another
3582 in his care or custody.

3583 (2) Obtaining property by false pretenses. A person obtains property
3584 by false pretenses when, by any false token, pretense or device, he
3585 obtains from another any property, with intent to defraud him or any
3586 other person.

3587 (3) Obtaining property by false promise. A person obtains property
3588 by false promise when, pursuant to a scheme to defraud, he obtains
3589 property of another by means of a representation, express or implied,
3590 that he or a third person will in the future engage in particular
3591 conduct, and when he does not intend to engage in such conduct or
3592 does not believe that the third person intends to engage in such
3593 conduct. In any prosecution for larceny based upon a false promise,
3594 the defendant's intention or belief that the promise would not be
3595 performed may not be established by or inferred from the fact alone
3596 that such promise was not performed.

3597 (4) Acquiring property lost, mislaid or delivered by mistake. A
3598 person who comes into control of property of another that he knows to
3599 have been lost, mislaid, or delivered under a mistake as to the nature
3600 or amount of the property or the identity of the recipient is guilty of
3601 larceny if, with purpose to deprive the owner thereof, he fails to take
3602 reasonable measures to restore the property to a person entitled to it.

3603 (5) Extortion. A person obtains property by extortion when he
3604 compels or induces another person to deliver such property to himself

3605 or a third person by means of instilling in him a fear that, if the
3606 property is not so delivered, the actor or another will: (A) Cause
3607 physical injury to some person in the future; or (B) cause damage to
3608 property; or (C) engage in other conduct constituting a crime; or (D)
3609 accuse some person of a crime or cause criminal charges to be
3610 instituted against him; or (E) expose a secret or publicize an asserted
3611 fact, whether true or false, tending to subject some person to hatred,
3612 contempt or ridicule; or (F) cause a strike, boycott or other collective
3613 labor group action injurious to some person's business; except that
3614 such a threat shall not be deemed extortion when the property is
3615 demanded or received for the benefit of the group in whose interest
3616 the actor purports to act; or (G) testify or provide information or
3617 withhold testimony or information with respect to another's legal
3618 claim or defense; or (H) use or abuse his position as a public servant by
3619 performing some act within or related to his official duties, or by
3620 failing or refusing to perform an official duty, in such manner as to
3621 affect some person adversely; or (I) inflict any other harm which
3622 would not benefit the actor.

3623 (6) Defrauding of public community. A person is guilty of
3624 defrauding a public community who (A) authorizes, certifies, attests or
3625 files a claim for benefits or reimbursement from a local, state or federal
3626 agency which he knows is false; or (B) knowingly accepts the benefits
3627 from a claim he knows is false; or (C) as an officer or agent of any
3628 public community, with intent to prejudice it, appropriates its property
3629 to the use of any person or draws any order upon its treasury or
3630 presents or aids in procuring to be allowed any fraudulent claim
3631 against such community. For purposes of this subdivision such order
3632 or claim shall be deemed to be property.

3633 (7) Theft of services. A person is guilty of theft of services when: (A)
3634 With intent to avoid payment for restaurant services rendered, or for
3635 services rendered to him as a transient guest at a hotel, motel, inn,
3636 tourist cabin, rooming house or comparable establishment, he avoids
3637 such payment by unjustifiable failure or refusal to pay, by stealth, or
3638 by any misrepresentation of fact which he knows to be false; or (B) (i)

except as provided in section 13b-38i, with intent to obtain railroad, subway, bus, air, taxi or any other public transportation service without payment of the lawful charge therefor or to avoid payment of the lawful charge for such transportation service which has been rendered to him, he obtains such service or avoids payment therefor by force, intimidation, stealth, deception or mechanical tampering, or by unjustifiable failure or refusal to pay, or (ii) with intent to obtain the use of equipment, including a motor vehicle, without payment of the lawful charge therefor, or to avoid payment of the lawful charge for such use which has been permitted him, he obtains such use or avoids such payment therefor by means of any false or fraudulent representation, fraudulent concealment, false pretense or personation, trick, artifice or device, including, but not limited to, a false representation as to his name, residence, employment, or driver's license; or (C) obtaining or having control over labor in the employ of another person, or of business, commercial or industrial equipment or facilities of another person, knowing that he is not entitled to the use thereof, and with intent to derive a commercial or other substantial benefit for himself or a third person, he uses or diverts to the use of himself or a third person such labor, equipment or facilities.

(8) Receiving stolen property. A person is guilty of larceny by receiving stolen property if he receives, retains, or disposes of stolen property knowing that it has probably been stolen or believing that it has probably been stolen, unless the property is received, retained or disposed of with purpose to restore it to the owner. A person who accepts or receives the use or benefit of a public utility commodity which customarily passes through a meter, knowing such commodity (A) has been diverted therefrom, (B) has not been correctly registered or (C) has not been registered at all by a meter, is guilty of larceny by receiving stolen property.

(9) Shoplifting. A person is guilty of shoplifting who intentionally takes possession of any goods, wares or merchandise offered or exposed for sale by any store or other mercantile establishment with the intention of converting the same to his own use, without paying

3673 the purchase price thereof. A person intentionally concealing
3674 unpurchased goods or merchandise of any store or other mercantile
3675 establishment, either on the premises or outside the premises of such
3676 store, shall be prima facie presumed to have so concealed such article
3677 with the intention of converting the same to his own use without
3678 paying the purchase price thereof.

3679 (10) Conversion of a motor vehicle. A person is guilty of conversion
3680 of a motor vehicle who, after renting or leasing a motor vehicle under
3681 an agreement in writing which provides for the return of such vehicle
3682 to a particular place at a particular time, fails to return the vehicle to
3683 such place within the time specified, and who thereafter fails to return
3684 such vehicle to the agreed place or to any other place of business of the
3685 lessor within one hundred twenty hours after the lessor shall have sent
3686 a written demand to him for the return of the vehicle by registered
3687 mail addressed to him at his address as shown in the written
3688 agreement or, in the absence of such address, to his last-known
3689 address as recorded in the records of the motor vehicle department of
3690 the state in which he is licensed to operate a motor vehicle. It shall be a
3691 complete defense to any civil action arising out of or involving the
3692 arrest or detention of any person to whom such demand was sent by
3693 registered mail that he failed to return the vehicle to any place of
3694 business of the lessor within one hundred twenty hours after the
3695 mailing of such demand.

3696 (11) Obtaining property through fraudulent use of an automated
3697 teller machine. A person obtains property through fraudulent use of an
3698 automated teller machine when such person obtains property by
3699 knowingly using in a fraudulent manner an automated teller machine
3700 with intent to deprive another of property or to appropriate the same
3701 to himself or a third person. In any prosecution for larceny based upon
3702 fraudulent use of an automated teller machine, the crime shall be
3703 deemed to have been committed in the town in which the machine was
3704 located. In any prosecution for larceny based upon more than one
3705 instance of fraudulent use of an automated teller machine, (A) all such
3706 instances in any six-month period may be combined and charged as

3707 one offense, with the value of all property obtained thereby being
3708 accumulated, and (B) the crime shall be deemed to have been
3709 committed in any of the towns in which a machine which was
3710 fraudulently used was located. For the purposes of this subsection,
3711 "automated teller machine" means an unmanned device at which
3712 banking transactions including, without limitation, deposits,
3713 withdrawals, advances, payments and transfers may be conducted,
3714 and includes, without limitation, a satellite device and point of sale
3715 terminal as defined in section 36a-2.

3716 (12) Library theft. A person is guilty of library theft when (A) he
3717 conceals on his person or among his belongings a book or other
3718 archival library materials, belonging to, or deposited in, a library
3719 facility with the intention of removing the same from the library
3720 facility without authority or without authority removes a book or other
3721 archival library materials from such library facility or (B) he mutilates
3722 a book or other archival library materials belonging to, or deposited in,
3723 a library facility, so as to render it unusable or reduce its value. The
3724 term "book or other archival library materials" includes any book,
3725 plate, picture, photograph, engraving, painting, drawing, map,
3726 manuscript, document, letter, public record, microform, sound
3727 recording, audiovisual material in any format, magnetic or other tape,
3728 electronic data-processing record, artifact or other documentary,
3729 written or printed material regardless of physical form or
3730 characteristics, or any part thereof, belonging to, on loan to, or
3731 otherwise in the custody of a library facility. The term "library facility"
3732 includes any public library, any library of an educational institution,
3733 organization or society, any museum, any repository of public records
3734 and any archives.

3735 (13) Conversion of leased property. (A) A person is guilty of
3736 conversion of leased personal property who, with the intent of
3737 converting the same to his own use or that of a third person, after
3738 renting or leasing such property under an agreement in writing which
3739 provides for the return of such property to a particular place at a
3740 particular time, sells, conveys, conceals or aids in concealing such

3741 property or any part thereof, and who thereafter fails to return such
3742 property to the agreed place or to any other place of business of the
3743 lessor within one hundred ninety-two hours after the lessor shall have
3744 sent a written demand to him for the return of the property by
3745 registered or certified mail addressed to him at his address as shown in
3746 the written agreement, unless a more recent address is known to the
3747 lessor. Acknowledgment of the receipt of such written demand by the
3748 lessee shall not be necessary to establish that one hundred ninety-two
3749 hours have passed since such written demand was sent. (B) Any
3750 person, being in possession of personal property other than wearing
3751 apparel, received upon a written lease, who, with intent to defraud,
3752 sells, conveys, conceals or aids in concealing such property, or any part
3753 thereof, shall be prima facie presumed to have done so with the
3754 intention of converting such property to his own use. (C) A person
3755 who uses a false or fictitious name or address in obtaining such leased
3756 personal property shall be prima facie presumed to have obtained such
3757 leased personal property with the intent of converting the same to his
3758 own use or that of a third person. (D) "Leased personal property", as
3759 used in this subdivision, means any personal property received
3760 pursuant to a written contract, by which one owning such property,
3761 the lessor, grants to another, the lessee, the right to possess, use and
3762 enjoy such personal property for a specified period of time for a
3763 specified sum, but does not include personal property that is rented or
3764 leased pursuant to chapter 743i.

3765 (14) Failure to pay prevailing rate of wages. A person is guilty of
3766 failing to pay the prevailing rate of wages when he (A) files a certified
3767 payroll, in accordance with section 31-53 which he knows is false, in
3768 violation of section 53a-157a, and (B) fails to pay to an employee or to
3769 an employee welfare fund the amount attested to in the certified
3770 payroll with the intent to convert such amount to his own use or to the
3771 use of a third party.

3772 (15) Theft of utility service. A person is guilty of theft of utility
3773 service when he intentionally obtains electric, gas, water,
3774 telecommunications, wireless radio communications or community

3775 antenna television service that is available only for compensation: (A)
3776 By deception or threat or by false token, slug or other means including,
3777 but not limited to, electronic or mechanical device or unauthorized use
3778 of a confidential identification or authorization code or through
3779 fraudulent statements, to avoid payment for the service by himself or
3780 another person; or (B) by tampering or making connection with or
3781 disconnecting the meter, pipe, cable, conduit, conductor, attachment or
3782 other equipment or by manufacturing, modifying, altering,
3783 programming, reprogramming or possessing any device, software or
3784 equipment or part or component thereof or by disguising the identity
3785 or identification numbers of any device or equipment utilized by a
3786 supplier of electric, gas, water, telecommunications, wireless radio
3787 communications or community antenna television service, without the
3788 consent of such supplier, in order to avoid payment for the service by
3789 himself or another person; or (C) with intent to avoid payment by
3790 himself or another person for a prospective or already rendered service
3791 the charge or compensation for which is measured by a meter or other
3792 mechanical measuring device provided by the supplier of the service,
3793 by tampering with such meter or device or by attempting in any
3794 manner to prevent such meter or device from performing its
3795 measuring function, without the consent of the supplier of the service.
3796 There shall be a rebuttable presumption that the person to whom the
3797 service is billed has the intent to obtain the service and to avoid
3798 making payment for the service if, without the consent of the supplier
3799 of the service: (i) Any meter, pipe, cable, conduit, conductor,
3800 attachment or other equipment has been tampered with or connected
3801 or disconnected, (ii) any device, software or equipment or part or
3802 component thereof has been modified, altered, programmed,
3803 reprogrammed or possessed, (iii) the identity or identification numbers
3804 of any device or equipment utilized by the supplier of the service have
3805 been disguised, or (iv) a meter or other mechanical measuring device
3806 provided by the supplier of the service has been tampered with or
3807 prevented from performing its measuring function. The presumption
3808 does not apply if the person to whose service the condition applies has
3809 received such service for less than thirty-one days or until the service

3810 supplier has made at least one meter or service reading and provided a
3811 billing statement to the person as to whose service the condition
3812 applies. The presumption does not apply with respect to wireless radio
3813 communications.

3814 (16) Air bag fraud. A person is guilty of air bag fraud when such
3815 person, with intent to defraud another person, obtains property from
3816 such other person or a third person by knowingly selling, installing or
3817 reinstalling any object, including any counterfeit air bag or
3818 nonfunctional air bag, as such terms are defined in section 14-106d, in
3819 lieu of an air bag that was designed in accordance with federal safety
3820 requirements as provided in 49 CFR 571.208, as amended, and which is
3821 proper for the make, model and year of the vehicle, as part of the
3822 vehicle inflatable restraint system.

3823 (17) Theft of motor fuel. A person is guilty of theft of motor fuel
3824 when such person (A) delivers or causes to be delivered motor fuel, as
3825 defined in section 14-327a, into the fuel tank of a vehicle or into a
3826 portable container, or into both, on the premises of a retail dealer, as
3827 defined in section 14-318, and (B) with the intent to appropriate such
3828 motor fuel to himself or a third person, leaves such premises without
3829 paying the purchase price for such motor fuel.

3830 [(18) Failure to repay surplus Citizens' Election Fund grant funds. A
3831 person is guilty of failure to repay surplus Citizens' Election Fund
3832 grant funds when such person fails to return to the Citizens' Election
3833 Fund any surplus funds from a grant made pursuant to sections 9-700
3834 to 9-716, inclusive, not later than ninety days after the primary or
3835 election for which the grant is made.]

3836 Sec. 92. Subdivision (1) of subsection (a) of section 1-101a of the
3837 general statutes is repealed and the following is substituted in lieu
3838 thereof (*Effective from passage*):

3839 (1) "Crime related to state or quasi-public agency office" means
3840 larceny by state embezzlement, [or theft, as defined in subdivision (18)
3841 of section 53a-119,] bribery under section 53a-147 or bribe receiving

3842 under section 53a-148, committed by a person while serving as a public
3843 official or state employee;

3844 Sec. 93. (*Effective from passage*) All moneys in the Citizens' Election
3845 Fund shall be transferred from said fund and credited to the resources
3846 of the General Fund for the fiscal year ending June 30, 2018.

3847 Sec. 94. (NEW) (*Effective from passage*) Notwithstanding any
3848 provision of the general statutes, those provisions of the state budget
3849 making appropriations, or in even-numbered years adjusting
3850 appropriations, for municipal aid shall be adopted by the General
3851 Assembly on or before the April first preceding the July first of the
3852 fiscal year for which such appropriations are being made.

3853 Sec. 95. Subsection (d) of section 10-262i of the general statutes is
3854 repealed and the following is substituted in lieu thereof (*Effective from*
3855 *passage*):

3856 (d) (1) For the fiscal year ending June 30, 2017, [if the amount paid to
3857 a town for the fiscal year ending June 30, 2017, pursuant to section 20
3858 of public act 16-2 of the May special session,] and each fiscal year
3859 thereafter, if the amount paid to a town pursuant to subsection (a) of
3860 this section is greater than the amount paid to such town [for the fiscal
3861 year ending June 30, 2016, pursuant to subsection (c) of section 10-
3862 262h, such amount paid to a town for the fiscal year ending June 30,
3863 2017,] under said subsection for the prior fiscal year, the amount paid
3864 to a town pursuant to said subsection minus [such] the amount paid to
3865 such town [for the fiscal year ending June 30, 2016,] under said
3866 subsection for the prior fiscal year shall be the aid increase for such
3867 town for [the] such fiscal year. [ending June 30, 2017.]

3868 (2) For the fiscal year ending June 30, 2017, and each fiscal year
3869 thereafter, if the amount paid to a town [for the fiscal year ending June
3870 30, 2017, pursuant to section 20 of public act 16-2 of the May special
3871 session, is less than the amount paid to such town for the fiscal year
3872 ending June 30, 2016, pursuant to subsection (c) of section 10-262h,
3873 such amount paid to a town for the fiscal year ending June 30, 2016,]

3874 pursuant to subsection (a) of this section is less than the amount paid
3875 to such town under said subsection for the prior fiscal year minus
3876 [such] the amount paid to such town pursuant to said subsection [for
3877 the fiscal year ending June 30, 2017,] shall be the aid reduction for such
3878 town for [the] such fiscal year. [ending June 30, 2017.]

3879 Sec. 96. Section 10-262j of the general statutes is repealed and the
3880 following is substituted in lieu thereof (*Effective from passage*):

3881 (a) Except as otherwise provided under the provisions of
3882 subsections (c) to (e), inclusive, of this section, for the fiscal year
3883 ending June 30, 2016, the budgeted appropriation for education shall
3884 be not less than the budgeted appropriation for education for the fiscal
3885 year ending June 30, 2015, plus any aid increase described in
3886 subsection (d) of section 10-262i, as amended by this act, except that a
3887 town may reduce its budgeted appropriation for education for the
3888 fiscal year ending June 30, 2016, by one or more of the following:

3889 (1) Any district with (A) a resident student population in which the
3890 number of students who are eligible for free or reduced price lunches
3891 pursuant to federal law and regulations is equal to or greater than
3892 twenty per cent, and (B) a resident student count for October 1, 2014,
3893 using the data of record as of January 31, 2015, that is lower than such
3894 district's resident student count for October 1, 2013, using the data of
3895 record as of January 31, 2015, may reduce such district's budgeted
3896 appropriation for education by the difference in the number of resident
3897 students for such years multiplied by fifty per cent of the net current
3898 expenditures per resident student of such district, provided such
3899 reduction shall not exceed one and one-half per cent of the district's
3900 budgeted appropriation for education for the fiscal year ending June
3901 30, 2015, except that the Commissioner of Education may, following a
3902 review of a town's proposed reductions to its budgeted appropriation
3903 for education, permit a town to reduce its budgeted appropriation for
3904 education in an amount greater than one and one-half per cent if the
3905 board of education for such town has approved, by vote at a meeting
3906 duly called, such proposed reductions;

3907 (2) Any district with (A) a resident student population in which the
3908 number of students who are eligible for free or reduced price lunches
3909 pursuant to federal law and regulations is less than twenty per cent,
3910 and (B) a resident student count for October 1, 2014, using the data of
3911 record as of January 31, 2015, that is lower than such district's resident
3912 student count for October 1, 2013, using the data of record as of
3913 January 31, 2015, may reduce such district's budgeted appropriation
3914 for education by the difference in the number of resident students for
3915 such years multiplied by fifty per cent of the net current expenditures
3916 per resident student of such district, provided such reduction shall not
3917 exceed three per cent of the district's budgeted appropriation for
3918 education for the fiscal year ending June 30, 2015, except that the
3919 Commissioner of Education may, following a review of a town's
3920 proposed reductions to its budgeted appropriation for education,
3921 permit a town to reduce its budgeted appropriation for education in an
3922 amount greater than three per cent if the board of education for such
3923 town has approved, by vote at a meeting duly called, such proposed
3924 reductions;

3925 (3) Any district (A) that does not maintain a high school and pays
3926 tuition to another school district pursuant to section 10-33 for resident
3927 students to attend high school in another district, and (B) in which the
3928 number of resident students attending high school for such district for
3929 October 1, 2014, using the data of record as of January 31, 2015, is
3930 lower than such district's number of resident students attending high
3931 school for October 1, 2013, using the data of record as of January 31,
3932 2015, may reduce such district's budgeted appropriation for education
3933 by the difference in the number of resident students attending high
3934 school for such years multiplied by the amount of tuition paid per
3935 student pursuant to section 10-33; or

3936 (4) Any district that realizes new and documentable savings
3937 through increased district efficiencies approved by the Commissioner
3938 of Education or through regional collaboration or cooperative
3939 arrangements pursuant to section 10-158a may reduce such district's
3940 budgeted appropriation for education in an amount equal to half of the

3941 amount of savings experienced as a result of such district efficiencies,
3942 regional collaboration or cooperative arrangement, provided such
3943 reduction shall not exceed one-half of one per cent of the district's
3944 budgeted appropriation for education for the fiscal year ending June
3945 30, 2015.

3946 (b) Except as otherwise provided under the provisions of
3947 subsections (c) to (e), inclusive, of this section, for the fiscal year
3948 ending June 30, 2017, the budgeted appropriation for education shall
3949 be not less than the budgeted appropriation for education for the fiscal
3950 year ending June 30, 2016, plus any aid increase received pursuant to
3951 subsection (d) of section 10-262i, as amended by this act, except that a
3952 town may reduce its budgeted appropriation for education for the
3953 fiscal year ending June 30, 2017, by one or more of the following:

3954 (1) If a town experiences an aid reduction, as described in
3955 subsection (d) of section 10-262i, as amended by this act, such town
3956 may reduce its budgeted appropriation for education in an amount
3957 equal to the aid reduction;

3958 (2) Any district with (A) a resident student population in which the
3959 number of students who are eligible for free or reduced price lunches
3960 pursuant to federal law and regulations is equal to or greater than
3961 twenty per cent, and (B) a resident student count for October 1, 2015,
3962 using the data of record as of January 31, 2016, that is lower than such
3963 district's resident student count for October 1, 2014, using the data of
3964 record as of January 31, 2016, may reduce such district's budgeted
3965 appropriation for education by the difference in the number of resident
3966 students for such years multiplied by fifty per cent of the net current
3967 expenditures per resident student of such district, provided such
3968 reduction shall not exceed one and one-half per cent of the district's
3969 budgeted appropriation for education for the fiscal year ending June
3970 30, 2016, except that the Commissioner of Education may, following a
3971 review of a town's proposed reductions to its budgeted appropriation
3972 for education, permit a town to reduce its budgeted appropriation for
3973 education in an amount greater than one and one-half per cent if the

3974 board of education for such town has approved, by vote at a meeting
3975 duly called, such proposed reductions;

3976 (3) Any district with (A) a resident student population in which the
3977 number of students who are eligible for free or reduced price lunches
3978 pursuant to federal law and regulations is less than twenty per cent,
3979 and (B) a resident student count for October 1, 2015, using the data of
3980 record as of January 31, 2016, that is lower than such district's resident
3981 student count for October 1, 2014, using the data of record as of
3982 January 31, 2016, may reduce such district's budgeted appropriation
3983 for education by the difference in the number of resident students for
3984 such years multiplied by fifty per cent of the net current expenditures
3985 per resident student, as defined in subdivision (45) of section 10-262f,
3986 of such district, provided such reduction shall not exceed three per
3987 cent of the district's budgeted appropriation for education for the fiscal
3988 year ending June 30, 2016, except that the Commissioner of Education
3989 may, following a review of a town's proposed reductions to its
3990 budgeted appropriation for education, permit a town to reduce its
3991 budgeted appropriation for education in an amount greater than three
3992 per cent if the board of education for such town has approved, by vote
3993 at a meeting duly called, such proposed reductions;

3994 (4) Any district (A) that does not maintain a high school and pays
3995 tuition to another school district pursuant to section 10-33 for resident
3996 students to attend high school in another district, and (B) in which the
3997 number of resident students attending high school for such district for
3998 October 1, 2015, using the data of record as of January 31, 2016, is
3999 lower than such district's number of resident students attending high
4000 school for October 1, 2014, using the data of record as of January 31,
4001 2016, may reduce such district's budgeted appropriation for education
4002 by the difference in the number of resident students attending high
4003 school for such years multiplied by the amount of tuition paid per
4004 student pursuant to section 10-33; or

4005 (5) Any district that realizes new and documentable savings
4006 through increased district efficiencies approved by the Commissioner

4007 of Education or through regional collaboration or cooperative
4008 arrangements pursuant to section 10-158a may reduce such district's
4009 budgeted appropriation for education in an amount equal to half of the
4010 amount of savings experienced as a result of such district efficiencies,
4011 regional collaboration or cooperative arrangement, provided such
4012 reduction shall not exceed one-half of one per cent of the district's
4013 budgeted appropriation for education for the fiscal year ending June
4014 30, 2015.

4015 (c) For the fiscal years ending June 30, 2016, and June 30, 2017, the
4016 Commissioner of Education may permit a town to reduce its budgeted
4017 appropriation for education in an amount determined by the
4018 commissioner if the school district in such town has permanently
4019 ceased operations and closed one or more schools in the school district
4020 due to declining enrollment at such closed school or schools in the
4021 fiscal years ending June 30, 2013, to June 30, 2016, inclusive.

4022 (d) For the fiscal years ending June 30, 2016, and June 30, 2017, a
4023 town currently designated as an alliance district, as defined in section
4024 10-262u, or formerly designated as an alliance district shall not reduce
4025 its budgeted appropriation for education pursuant to this section,
4026 except if a town currently designated as an alliance district or formerly
4027 designated as an alliance district experiences an aid reduction, as
4028 described in subsection (d) of section 10-262i, as amended by this act,
4029 such town may reduce its budgeted appropriation for education in an
4030 amount equal to the aid reduction.

4031 (e) For the fiscal years ending June 30, 2016, and June 30, 2017, the
4032 provisions of this section shall not apply to any district that is in the
4033 top ten per cent of school districts based on the accountability index, as
4034 defined in section 10-223e.

4035 (f) For the fiscal years ending June 30, 2016, and June 30, 2017, the
4036 provisions of this section shall not apply to the member towns of a
4037 regional school district during the first full fiscal year following the
4038 establishment of the regional school district, provided the budgeted

4039 appropriation for education for member towns of such regional school
 4040 district for each subsequent fiscal year shall be determined in
 4041 accordance with this section.

4042 Sec. 97. Section 4-66l of the general statutes is repealed and the
 4043 following is substituted in lieu thereof (*Effective from passage*):

4044 (a) For the purposes of this section:

4045 (1) "FY 15 mill rate" means the mill rate a municipality uses during
 4046 the fiscal year ending June 30, 2015;

4047 (2) "Mill rate" means, unless otherwise specified, the mill rate a
 4048 municipality uses to calculate tax bills for motor vehicles;

4049 (3) "Municipality" means any town, city, consolidated town and city
 4050 or consolidated town and borough. "Municipality" includes a district
 4051 for the purposes of subdivision (1) of subsection (d) of this section;

4052 (4) "Municipal spending" means:

T1138	Municipal				
T1139	spending for the	Municipal			
T1140	fiscal year prior	- spending for the			
T1141	to the current	fiscal year two			
T1142	fiscal year	years prior to the			
T1143		current year			
T1144			X 100	=Municipal	
T1145	Municipal spending for the fiscal			spending;	
T1146	year two years prior to the				
T1147	current year				

4053 (5) "Per capita distribution" means:

T1148				
T1149	Municipal population	X Sales tax	= Per capita distribution;	

T1150 _____ revenue

T1151 Total state population

4054 (6) "Pro rata distribution" means:

T1152 Municipal weighted
mill rate

T1153 calculation

X Sales tax

T1154 _____ revenue

= Pro rata distribution;

T1155 Sum of all municipal

T1156 weighted mill rate

T1157 calculations combined

4055 (7) "Regional council of governments" means any such council
4056 organized under the provisions of sections 4-124i to 4-124p, inclusive;

4057 (8) "Municipal population" means the number of persons in a
4058 municipality according to the most recent estimate of the Department
4059 of Public Health;

4060 (9) "Total state population" means the number of persons in this
4061 state according to the most recent estimate published by the
4062 Department of Public Health;

4063 (10) "Weighted mill rate" means a municipality's FY 15 mill rate
4064 divided by the average of all municipalities' FY 15 mill rate;

4065 (11) "Weighted mill rate calculation" means per capita distribution
4066 multiplied by a municipality's weighted mill rate;

4067 (12) "Sales tax revenue" means the moneys in the account remaining
4068 for distribution pursuant to subdivision (6) of subsection (b) of this
4069 section;

4070 (13) "District" means any district, as defined in section 7-324; and

4071 (14) "Secretary" means the Secretary of the Office of Policy and
4072 Management.

4073 (b) There is established an account to be known as the "municipal
4074 revenue sharing account" which shall be a separate, nonlapsing
4075 account within the General Fund. The account shall contain any
4076 moneys required by law to be deposited in the account. The secretary
4077 shall set aside and ensure availability of moneys in the account in the
4078 following order of priority and shall transfer or disburse such moneys
4079 as follows:

4080 (1) Ten million dollars for the fiscal year ending June 30, 2016, shall
4081 be transferred not later than April fifteenth for the purposes of grants
4082 under section 10-262h;

4083 (2) For the fiscal year ending June 30, 2018, and each fiscal year
4084 thereafter, moneys sufficient to make motor vehicle property tax
4085 grants payable to municipalities pursuant to subsection (c) of this
4086 section shall be expended not later than August first annually by the
4087 secretary;

4088 (3) For the fiscal year ending June 30, 2018, and each fiscal year
4089 thereafter, moneys sufficient to make the grants payable from the
4090 select payment in lieu of taxes grant account established pursuant to
4091 section 12-18c shall annually be transferred to the select payment in
4092 lieu of taxes account in the Office of Policy and Management;

4093 (4) For the fiscal years ending June 30, 2018, and June 30, 2019,
4094 moneys sufficient to make the municipal revenue sharing grants
4095 payable to municipalities pursuant to subdivision (2) of subsection (d)
4096 of this section shall be expended not later than October thirty-first
4097 annually by the secretary;

4098 (5) For the fiscal year ending June 30, 2018, and each fiscal year
4099 thereafter, seven million dollars shall be expended for the purposes of
4100 the regional services grants pursuant to subsection (e) of this section to
4101 the regional councils of governments; and

4102 (6) For the fiscal year ending June 30, 2020, and each fiscal year
4103 thereafter, moneys in the account remaining shall be expended

4104 annually by the secretary for the purposes of the municipal revenue
4105 sharing grants established pursuant to subsection (f) of this section.
4106 Any such moneys deposited in the account for municipal revenue
4107 sharing grants between October first and June thirtieth shall be
4108 distributed to municipalities on the following October first and any
4109 such moneys deposited in the account between July first and
4110 September thirtieth shall be distributed to municipalities on the
4111 following January thirty-first. Any municipality may apply to the
4112 Office of Policy and Management on or after July first for early
4113 disbursement of a portion of such grant. The Office of Policy and
4114 Management may approve such an application if it finds that early
4115 disbursement is required in order for a municipality to meet its cash
4116 flow needs. No early disbursement approved by said office may be
4117 issued later than September thirtieth.

4118 (c) For the fiscal year ending June 30, 2018, and each fiscal year
4119 thereafter, motor vehicle property tax grants to municipalities that
4120 impose mill rates on real property and personal property other than
4121 motor vehicles greater than 32 mills or that, when combined with the
4122 mill rate of any district located within the municipality, impose mill
4123 rates greater than 32 mills, shall be made in an amount equal to the
4124 difference between the amount of property taxes levied by the
4125 municipality and any district located within the municipality on motor
4126 vehicles for the assessment year commencing October 1, 2013, and the
4127 amount such levy would have been if the mill rate on motor vehicles
4128 for said assessment year was 32 mills. Not later than fifteen calendar
4129 days after receiving a property tax grant pursuant to this section, the
4130 municipality shall disburse to any district located within the
4131 municipality the amount of any such property tax grant that is
4132 attributable to the district.

4133 (d) (1) For the fiscal year ending June 30, 2017, each municipality
4134 shall receive a municipal revenue sharing grant, which shall be
4135 payable August 1, 2016, from the Municipal Revenue Sharing Fund
4136 established in section 4-66p. The total amount of the grant payable is as
4137 follows:

	Municipality	Grant Amount
T1158		
T1159	Andover	66,705
T1160	Ansonia	605,442
T1161	Ashford	87,248
T1162	Avon	374,711
T1163	Barkhamsted	76,324
T1164	Beacon Falls	123,341
T1165	Berlin	843,048
T1166	Bethany	114,329
T1167	Bethel	392,605
T1168	Bethlehem	42,762
T1169	Bloomfield	438,458
T1170	Bolton	106,449
T1171	Bozrah	53,783
T1172	Branford	570,402
T1173	Bridgeport	14,476,283
T1174	Bridgewater	15,670
T1175	Bristol	1,276,119
T1176	Brookfield	343,611
T1177	Brooklyn	103,910
T1178	Burlington	193,490
T1179	Canaan	14,793
T1180	Canterbury	58,684
T1181	Canton	211,078
T1182	Chaplin	48,563
T1183	Cheshire	594,084
T1184	Chester	57,736
T1185	Clinton	268,611
T1186	Colchester	330,363
T1187	Colebrook	29,694
T1188	Columbia	111,276
T1189	Cornwall	11,269
T1190	Coventry	252,939
T1191	Cromwell	288,951

<i>HR 202</i>	<i>Amendment</i>
T1192 Danbury	2,079,675
T1193 Darien	171,485
T1194 Deep River	93,525
T1195 Derby	462,718
T1196 Durham	150,019
T1197 East Granby	106,222
T1198 East Haddam	186,418
T1199 East Hampton	263,149
T1200 East Hartford	3,877,281
T1201 East Haven	593,493
T1202 East Lyme	243,736
T1203 East Windsor	232,457
T1204 Eastford	23,060
T1205 Easton	155,216
T1206 Ellington	321,722
T1207 Enfield	911,974
T1208 Essex	74,572
T1209 Fairfield	795,318
T1210 Farmington	335,287
T1211 Franklin	26,309
T1212 Glastonbury	754,546
T1213 Goshen	30,286
T1214 Granby	244,839
T1215 Greenwich	366,588
T1216 Griswold	243,727
T1217 Groton	433,177
T1218 Guilford	456,863
T1219 Haddam	170,440
T1220 Hamden	4,491,337
T1221 Hampton	38,070
T1222 Hartford	13,908,437
T1223 Hartland	27,964
T1224 Harwinton	113,987
T1225 Hebron	208,666
T1226 Kent	26,808

<i>HR 202</i>	<i>Amendment</i>
T1227 Killingly	351,213
T1228 Killingworth	85,270
T1229 Lebanon	149,163
T1230 Ledyard	307,619
T1231 Lisbon	45,413
T1232 Litchfield	169,828
T1233 Lyme	21,862
T1234 Madison	372,897
T1235 Manchester	1,972,491
T1236 Mansfield	525,280
T1237 Marlborough	131,065
T1238 Meriden	1,315,347
T1239 Middlebury	154,299
T1240 Middlefield	91,372
T1241 Middletown	964,657
T1242 Milford	1,880,830
T1243 Monroe	404,221
T1244 Montville	401,756
T1245 Morris	28,110
T1246 Naugatuck	2,405,660
T1247 New Britain	5,781,991
T1248 New Canaan	168,106
T1249 New Fairfield	288,278
T1250 New Hartford	140,338
T1251 New Haven	2,118,290
T1252 New London	750,249
T1253 New Milford	565,898
T1254 Newington	651,000
T1255 Newtown	572,949
T1256 Norfolk	20,141
T1257 North Branford	292,517
T1258 North Canaan	66,052
T1259 North Haven	487,882
T1260 North Stonington	107,832
T1261 Norwalk	3,401,590

<i>HR 202</i>	<i>Amendment</i>
T1262 Norwich	1,309,943
T1263 Old Lyme	79,946
T1264 Old Saybrook	101,527
T1265 Orange	284,365
T1266 Oxford	171,492
T1267 Plainfield	310,350
T1268 Plainville	363,176
T1269 Plymouth	255,581
T1270 Pomfret	54,257
T1271 Portland	192,715
T1272 Preston	58,934
T1273 Prospect	197,097
T1274 Putnam	76,399
T1275 Redding	189,781
T1276 Ridgefield	512,848
T1277 Rocky Hill	405,872
T1278 Roxbury	15,998
T1279 Salem	85,617
T1280 Salisbury	20,769
T1281 Scotland	36,200
T1282 Seymour	343,388
T1283 Sharon	19,467
T1284 Shelton	706,038
T1285 Sherman	39,000
T1286 Simsbury	567,460
T1287 Somers	141,697
T1288 South Windsor	558,715
T1289 Southbury	404,731
T1290 Southington	889,821
T1291 Sprague	89,456
T1292 Stafford	243,095
T1293 Stamford	2,372,358
T1294 Sterling	77,037
T1295 Stonington	202,888
T1296 Stratford	1,130,316

<i>HR 202</i>	<i>Amendment</i>
T1297 Suffield	321,763
T1298 Thomaston	158,888
T1299 Thompson	114,582
T1300 Tolland	303,971
T1301 Torrington	2,435,109
T1302 Trumbull	745,325
T1303 Union	17,283
T1304 Vernon	641,027
T1305 Voluntown	33,914
T1306 Wallingford	919,984
T1307 Warren	11,006
T1308 Washington	25,496
T1309 Waterbury	13,438,542
T1310 Waterford	259,091
T1311 Watertown	453,012
T1312 West Hartford	1,614,320
T1313 West Haven	1,121,850
T1314 Westbrook	80,601
T1315 Weston	211,384
T1316 Westport	262,402
T1317 Wethersfield	940,267
T1318 Willington	121,568
T1319 Wilton	380,234
T1320 Winchester	224,447
T1321 Windham	513,847
T1322 Windsor	593,921
T1323 Windsor Locks	256,241
T1324 Wolcott	340,859
T1325 Woodbridge	247,758
T1326 Woodbury	200,175
T1327 Woodstock	97,708
T1328 Borough of Danielson	-
T1329 Borough of Litchfield	-
T1330 Bloomfield, Blue Hills FD	92,961
T1331 Enfield Thompsonville FD #2	354,311

T1332	Manchester - Eighth Utility District	436,718
T1333	Middletown - City Fire	910,442
T1334	Middletown So Fire	413,961
T1335	Norwich CCD	552,565
T1336	Norwich TCD	62,849
T1337	Simsbury FD	221,536
T1338	Plainfield Fire District	-
T1339	Windham, Special Service District #2	640,000
T1340	Windham 1st Taxing District	-
T1341	Windham First	
T1342	West Haven First Center (D1)	1,039,843
T1343	West Haven: Allingtown FD (D3)	483,505
T1344	West Haven: West Shore FD (D2)	654,640

4138 (2) For the fiscal years ending June 30, 2018, and June 30, 2019, each
4139 municipality shall receive a municipal sharing grant payable not later
4140 than October thirty-first of each year. The total amount of the grant
4141 payable is as follows:

	Municipality	Grant Amount
T1345		
T1346	Andover	96,020
T1347	Ansonia	643,519
T1348	Ashford	125,591
T1349	Avon	539,387
T1350	Barkhamsted	109,867
T1351	Beacon Falls	177,547
T1352	Berlin	1,213,548
T1353	Bethany	164,574
T1354	Bethel	565,146
T1355	Bethlehem	61,554
T1356	Bloomfield	631,150
T1357	Bolton	153,231
T1358	Bozrah	77,420
T1359	Branford	821,080

T1360	Bridgeport	9,758,441
T1361	Bridgewater	22,557
T1362	Bristol	1,836,944
T1363	Brookfield	494,620
T1364	Brooklyn	149,576
T1365	Burlington	278,524
T1366	Canaan	21,294
T1367	Canterbury	84,475
T1368	Canton	303,842
T1369	Chaplin	69,906
T1370	Cheshire	855,170
T1371	Chester	83,109
T1372	Clinton	386,660
T1373	Colchester	475,551
T1374	Colebrook	42,744
T1375	Columbia	160,179
T1376	Cornwall	16,221
T1377	Coventry	364,100
T1378	Cromwell	415,938
T1379	Danbury	2,993,644
T1380	Darien	246,849
T1381	Deep River	134,627
T1382	Derby	400,912
T1383	Durham	215,949
T1384	East Granby	152,904
T1385	East Haddam	268,344
T1386	East Hampton	378,798
T1387	East Hartford	2,036,894
T1388	East Haven	854,319
T1389	East Lyme	350,852
T1390	East Windsor	334,616
T1391	Eastford	33,194
T1392	Easton	223,430
T1393	Ellington	463,112
T1394	Enfield	1,312,766

T1395	Essex	107,345
T1396	Fairfield	1,144,842
T1397	Farmington	482,637
T1398	Franklin	37,871
T1399	Glastonbury	1,086,151
T1400	Goshen	43,596
T1401	Granby	352,440
T1402	Greenwich	527,695
T1403	Griswold	350,840
T1404	Groton	623,548
T1405	Guilford	657,644
T1406	Haddam	245,344
T1407	Hamden	2,155,661
T1408	Hampton	54,801
T1409	Hartford	1,498,643
T1410	Hartland	40,254
T1411	Harwinton	164,081
T1412	Hebron	300,369
T1413	Kent	38,590
T1414	Killingly	505,562
T1415	Killingworth	122,744
T1416	Lebanon	214,717
T1417	Ledyard	442,811
T1418	Lisbon	65,371
T1419	Litchfield	244,464
T1420	Lyme	31,470
T1421	Madison	536,777
T1422	Manchester	1,971,540
T1423	Mansfield	756,128
T1424	Marlborough	188,665
T1425	Meriden	1,893,412
T1426	Middlebury	222,109
T1427	Middlefield	131,529
T1428	Middletown	1,388,602
T1429	Milford	2,707,412

T1430	Monroe	581,867
T1431	Montville	578,318
T1432	Morris	40,463
T1433	Naugatuck	1,251,980
T1434	New Britain	3,131,893
T1435	New Canaan	241,985
T1436	New Fairfield	414,970
T1437	New Hartford	202,014
T1438	New Haven	114,863
T1439	New London	917,228
T1440	New Milford	814,597
T1441	Newington	937,100
T1442	Newtown	824,747
T1443	Norfolk	28,993
T1444	North Branford	421,072
T1445	North Canaan	95,081
T1446	North Haven	702,295
T1447	North Stonington	155,222
T1448	Norwalk	4,896,511
T1449	Norwich	1,362,971
T1450	Old Lyme	115,080
T1451	Old Saybrook	146,146
T1452	Orange	409,337
T1453	Oxford	246,859
T1454	Plainfield	446,742
T1455	Plainville	522,783
T1456	Plymouth	367,902
T1457	Pomfret	78,101
T1458	Portland	277,409
T1459	Preston	84,835
T1460	Prospect	283,717
T1461	Putnam	109,975
T1462	Redding	273,185
T1463	Ridgefield	738,233
T1464	Rocky Hill	584,244

T1465	Roxbury	23,029
T1466	Salem	123,244
T1467	Salisbury	29,897
T1468	Scotland	52,109
T1469	Seymour	494,298
T1470	Sharon	28,022
T1471	Shelton	1,016,326
T1472	Sherman	56,139
T1473	Simsbury	775,368
T1474	Somers	203,969
T1475	South Windsor	804,258
T1476	Southbury	582,601
T1477	Southington	1,280,877
T1478	Sprague	128,769
T1479	Stafford	349,930
T1480	Stamford	3,414,955
T1481	Sterling	110,893
T1482	Stonington	292,053
T1483	Stratford	1,627,064
T1484	Suffield	463,170
T1485	Thomaston	228,716
T1486	Thompson	164,939
T1487	Tolland	437,559
T1488	Torrington	1,133,394
T1489	Trumbull	1,072,878
T1490	Union	24,878
T1491	Vernon	922,743
T1492	Voluntown	48,818
T1493	Wallingford	1,324,296
T1494	Warren	15,842
T1495	Washington	36,701
T1496	Waterbury	5,595,448
T1497	Waterford	372,956
T1498	Watertown	652,100
T1499	West Hartford	2,075,223

T1500	West Haven	1,614,877
T1501	Westbrook	116,023
T1502	Weston	304,282
T1503	Westport	377,722
T1504	Wethersfield	1,353,493
T1505	Willington	174,995
T1506	Wilton	547,338
T1507	Winchester	323,087
T1508	Windham	739,671
T1509	Windsor	854,935
T1510	Windsor Locks	368,853
T1511	Wolcott	490,659
T1512	Woodbridge	274,418
T1513	Woodbury	288,147
T1514	Woodstock	140,648

4142 (e) For the fiscal year ending June 30, 2017, and each fiscal year
4143 thereafter, each regional council of governments shall receive a
4144 regional services grant, the amount of which will be based on a
4145 formula to be determined by the secretary, except that, for the fiscal
4146 year ending June 30, 2018, and each fiscal year thereafter, thirty-five
4147 per cent of such grant moneys shall be awarded to regional councils of
4148 governments for the purpose of assisting regional education service
4149 centers in merging their human resource, finance or technology
4150 services with such services provided by municipalities within the
4151 region. For the fiscal year ending June 30, 2017, three million dollars
4152 shall be expended by the secretary from the Municipal Revenue
4153 Sharing Fund established in section 4-66p for the purpose of the
4154 regional services grant. No such council shall receive a grant for the
4155 fiscal year ending June 30, 2018, or any fiscal year thereafter, unless the
4156 secretary approves a spending plan for such grant moneys submitted
4157 by such council to the secretary on or before July 1, 2017, and annually
4158 thereafter. The regional councils of governments shall use such grants
4159 for planning purposes and to achieve efficiencies in the delivery of
4160 municipal services by regionalizing such services, including, but not

4161 limited to, region-wide consolidation of such services. Such efficiencies
4162 shall not diminish the quality of such services. A unanimous vote of
4163 the representatives of such council shall be required for approval of
4164 any expenditure from such grant. On or before October 1, 2017, and
4165 biennially thereafter, each such council shall submit a report, in
4166 accordance with section 11-4a, to the joint standing committees of the
4167 General Assembly having cognizance of matters relating to planning
4168 and development and finance, revenue and bonding. Such report shall
4169 summarize the expenditure of such grants and provide
4170 recommendations concerning the expansion, reduction or modification
4171 of such grants.

4172 (f) For the fiscal year ending June 30, 2020, and each fiscal year
4173 thereafter, each municipality shall receive a municipal revenue sharing
4174 grant as follows:

4175 (1) (A) A municipality having a mill rate at or above twenty-five
4176 shall receive the per capita distribution or pro rata distribution,
4177 whichever is higher for such municipality.

4178 (B) Such grants shall be increased by a percentage calculated as
4179 follows:

T1515	Sum of per capita distribution amount
T1516	for all municipalities having a mill rate
T1517	below twenty-five – pro rata distribution
T1518	amount for all municipalities
T1519	having a mill rate below twenty-five
T1520	_____
T1521	Sum of all grants to municipalities
T1522	calculated pursuant to subparagraph (A)
T1523	of subdivision (1) of this subsection.

4180 (C) Notwithstanding the provisions of subparagraphs (A) and (B) of
4181 this subdivision, Hartford shall receive not more than 5.2 per cent of

4182 the municipal revenue sharing grants distributed pursuant to this
4183 subsection; Bridgeport shall receive not more than 4.5 per cent of the
4184 municipal revenue sharing grants distributed pursuant to this
4185 subsection; New Haven shall receive not more than 2.0 per cent of the
4186 municipal revenue sharing grants distributed pursuant to this
4187 subsection and Stamford shall receive not more than 2.8 per cent of the
4188 equalization grants distributed pursuant to this subsection. Any excess
4189 funds remaining after such reductions in payments to Hartford,
4190 Bridgeport, New Haven and Stamford shall be distributed to all other
4191 municipalities having a mill rate at or above twenty-five on a pro rata
4192 basis according to the payment they receive pursuant to this
4193 subdivision; and

4194 (2) A municipality having a mill rate below twenty-five shall receive
4195 the per capita distribution or pro rata distribution, whichever is less for
4196 such municipality.

4197 (3) For the purposes of this subsection, "mill rate" means the mill
4198 rate for real property and personal property other than motor vehicles.

4199 (g) Except as provided in subsection (c) of this section, a
4200 municipality may disburse any municipal revenue sharing grant funds
4201 to a district within such municipality.

4202 [(h) (1) Except as provided in subdivision (2) of this subsection, for
4203 the fiscal year ending June 30, 2018, and each fiscal year thereafter, the
4204 amount of the grant payable to a municipality in any year in
4205 accordance with subsection (d) or (f) of this section shall be reduced if
4206 such municipality increases its adopted budget expenditures for such
4207 fiscal year above a cap equal to the amount of adopted budget
4208 expenditures authorized for the previous fiscal year by 2.5 per cent or
4209 more or the rate of inflation, whichever is greater. Such reduction shall
4210 be in an amount equal to fifty cents for every dollar expended over the
4211 cap set forth in this subsection. For the purposes of this section, (A)
4212 "municipal spending" does not include expenditures for debt service,
4213 special education, implementation of court orders or arbitration

4214 awards, expenditures associated with a major disaster or emergency
4215 declaration by the President of the United States, a disaster emergency
4216 declaration issued by the Governor pursuant to chapter 517 or any
4217 disbursement made to a district pursuant to subsection (c) or (g) of this
4218 section, budgeting for an audited deficit, nonrecurring grants, capital
4219 expenditures or payments on unfunded pension liabilities, (B)
4220 "adopted budget expenditures" includes expenditures from a
4221 municipality's general fund and expenditures from any nonbudgeted
4222 funds, and (C) "capital expenditure" means a nonrecurring capital
4223 expenditure of one hundred thousand dollars or more. Each
4224 municipality shall annually certify to the secretary, on a form
4225 prescribed by said secretary, whether such municipality has exceeded
4226 the cap set forth in this subsection and if so the amount by which the
4227 cap was exceeded.

4228 (2) For the fiscal year ending June 30, 2018, and each fiscal year
4229 thereafter, the amount of the grant payable to a municipality in any
4230 year in accordance with subsection (d) or (f) of this section shall not be
4231 reduced in the case of a municipality whose adopted budget
4232 expenditures exceed the cap set forth in subdivision (1) of this
4233 subsection by an amount proportionate to any increase to its municipal
4234 population from the previous fiscal year, as determined by the
4235 secretary.]

4236 [(i)] (h) For the fiscal year ending June 30, 2020, and each fiscal year
4237 thereafter, the amount of the grant payable to a municipality in any
4238 year in accordance with subsection (f) of this section shall be reduced
4239 proportionately in the event that the total of such grants in such year
4240 exceeds the amount available for such grants in the municipal revenue
4241 sharing account established pursuant to subsection (b) of this section.

4242 Sec. 98. Subsection (h) of section 31-53 of the general statutes is
4243 repealed and the following is substituted in lieu thereof (*Effective from*
4244 *passage*):

4245 (h) The provisions of this section do not apply where the total cost

4246 of all work to be performed by all contractors and subcontractors in
4247 connection with new construction of any public works project is less
4248 than [four hundred thousand] one million dollars or where the total
4249 cost of all work to be performed by all contractors and subcontractors
4250 in connection with any remodeling, refinishing, refurbishing,
4251 rehabilitation, alteration or repair of any public works project is less
4252 than [one] five hundred thousand dollars.

4253 Sec. 99. Section 2-32a of the general statutes is repealed and the
4254 following is substituted in lieu thereof (*Effective from passage*):

4255 [No] The General Assembly shall adopt no public act which
4256 imposes a state mandate on any political subdivision of this state
4257 which requires the appropriation of funds for the budget of such
4258 political subdivision in order to comply with the provisions of such
4259 act, except by a concurring vote by two-thirds of the full membership
4260 of each house, and no such act shall be effective as to such political
4261 subdivision earlier than the first fiscal year of such political
4262 subdivision beginning after five months following the date of passage
4263 of such act.

4264 Sec. 100. Section 47a-42 of the general statutes is repealed and the
4265 following is substituted in lieu thereof (*Effective from passage*):

4266 (a) Whenever a judgment is entered against a defendant pursuant to
4267 section 47a-26, 47a-26a, 47a-26b or 47a-26d for the recovery of
4268 possession or occupancy of residential property, such defendant and
4269 any other occupant bound by the judgment by subsection (a) of section
4270 47a-26h shall forthwith remove himself or herself, such defendant's or
4271 occupant's possessions and all personal effects unless execution has
4272 been stayed pursuant to sections 47a-35 to 47a-41, inclusive. If
4273 execution has been stayed, such defendant or occupant shall forthwith
4274 remove himself or herself, such defendant's or occupant's possessions
4275 and all personal effects upon the expiration of any stay of execution. If
4276 the defendant or occupant has not so removed himself or herself upon
4277 entry of a judgment pursuant to section 47a-26, 47a-26a, 47a-26b or

4278 47a-26d, and upon expiration of any stay of execution, the plaintiff
4279 may obtain an execution upon such summary process judgment, and
4280 the defendant or other occupant bound by the judgment by subsection
4281 (a) of section 47a-26h and the possessions and personal effects of such
4282 defendant or other occupant may be removed by a state marshal,
4283 pursuant to such execution, and delivered to the place of storage
4284 designated by the [chief executive officer] state marshal for such
4285 purposes.

4286 (b) Before any such removal, the state marshal charged with
4287 executing upon any such judgment of eviction shall [give the chief
4288 executive officer of the town twenty-four hours notice of the eviction,
4289 stating the date, time and location of such eviction as well as a general
4290 description, if known, of the types and amount of property to be
4291 removed from the premises and delivered to the designated place of
4292 storage. Before giving such notice to the chief executive officer of the
4293 town, the state marshal shall] use reasonable efforts to locate and
4294 notify the defendant of the date and time such eviction is to take place
4295 and of the possibility of a sale pursuant to subsection (c) of this section.
4296 Such notice shall include service upon each defendant and upon any
4297 other person in occupancy, either personally or at the premises, of a
4298 true copy of the summary process execution. Such execution shall be
4299 on a form prescribed by the Judicial Department, shall be in clear and
4300 simple language and in readable format, and shall contain, in addition
4301 to other notices given to the defendant in the execution, a conspicuous
4302 notice, in large boldface type, that a person who claims to have a right
4303 to continue to occupy the premises should immediately contact an
4304 attorney, and clear instructions as to how and where the defendant
4305 may reclaim any possessions and personal effects removed and stored
4306 pursuant to this section, including a telephone number that may be
4307 called to arrange release of such possessions and personal effects.

4308 (c) Whenever the possessions and personal effects of a defendant
4309 are removed by a state marshal under this section, such possessions
4310 and effects shall be delivered by such marshal to the designated place
4311 of storage. Such removal, delivery and storage shall be at the expense

4312 of the defendant. If such possessions and effects are not reclaimed by
4313 the defendant and the expense of such storage is not paid to the [chief
4314 executive officer] state marshal within fifteen days after such eviction,
4315 the [chief executive officer] state marshal shall sell the same at public
4316 auction, after using reasonable efforts to locate and notify the
4317 defendant of such sale and after posting notice of such sale for one
4318 week on the public signpost nearest to the place where the eviction
4319 was made, if any, or at some exterior place near the office of the town
4320 clerk. The [chief executive officer] state marshal shall deliver to the
4321 defendant the net proceeds of such sale, if any, after deducting a
4322 reasonable charge for storage of such possessions and effects. If the
4323 defendant does not demand the net proceeds within thirty days after
4324 such sale, the [chief executive officer] state marshal shall turn over the
4325 net proceeds of the sale to the [town treasury] State Treasurer.

4326 Sec. 101. (NEW) (*Effective from passage*) Notwithstanding any
4327 provision of the general statutes or of any special act, municipal
4328 charter or home rule ordinance, a municipality may, by vote of its
4329 legislative body, as defined in section 7-482 of the general statutes,
4330 initiate and implement noneducational expenditure cost sharing
4331 measures in conjunction with any local or regional board of education
4332 in order to realize financial efficiencies.

4333 Sec. 102. (NEW) (*Effective from passage*) Notwithstanding any
4334 provision of the general statutes to the contrary, no collective
4335 bargaining agreement entered into on or after July 1, 2017, between a
4336 municipality and an employee organization that is the exclusive
4337 representative of the municipality's employees shall contain any
4338 provision limiting the ability of the municipality to permit an
4339 individual to provide volunteer services for the benefit of the
4340 municipality.

4341 Sec. 103. Section 10-66q of the general statutes is repealed and the
4342 following is substituted in lieu thereof (*Effective from passage*):

4343 (a) Not later than April 1, 2014, each regional educational service

4344 center shall develop a uniform regional school calendar [to] that may
4345 be used by [each] a local or regional board of education in the area
4346 served by such regional educational service center, in accordance with
4347 the provisions of [subsections] subsection (b) [and (c)] of this section.
4348 Such uniform regional school calendars shall be consistent with the
4349 guidelines for a uniform regional school calendar developed pursuant
4350 to section 321 of public act 13-247. Not later than April 1, 2014, each
4351 regional educational service center shall submit such uniform regional
4352 school calendar to the State Board of Education for approval. Not later
4353 than five days after such approval, such regional educational service
4354 center shall submit such approved uniform regional school calendar to
4355 the joint standing committee of the General Assembly having
4356 cognizance of matters relating to education, in accordance with the
4357 provisions of section 11-4a.

4358 (b) For the school [years] year commencing July 1, [2014, and July 1,
4359 2015] 2017, and each school year thereafter, a local or regional board of
4360 education may adopt the uniform regional school calendar developed
4361 and approved pursuant to subsection (a) of this section.

4362 [(c) (1) Except as provided in subdivision (2) of this subsection, for
4363 the school year commencing July 1, 2016, and each school year
4364 thereafter, each local and regional board of education shall use the
4365 uniform regional school calendar developed and approved pursuant to
4366 subsection (a) of this section.

4367 (2) A local or regional board of education may delay
4368 implementation of the uniform regional school calendar until the
4369 school year commencing July 1, 2017, if such board of education has an
4370 existing employee contract that makes implementation of the uniform
4371 regional school calendar impossible.]

4372 [(d)] (c) (1) Not later than July 1, 2014, the Commissioner of
4373 Education shall submit a report on the implementation of uniform
4374 regional school calendars and any recommendations for legislation
4375 relating to such implementation to the joint standing committee of the

4376 General Assembly having cognizance of matters relating to education,
4377 in accordance with the provisions of section 11-4a.

4378 (2) Not later than January 1, 2015, and July 1, 2016, the
4379 Commissioner of Education shall submit a report on the
4380 implementation of uniform regional school calendars in those school
4381 districts that have adopted a uniform regional school calendar,
4382 pursuant to subsection (b) of this section, and any recommendations
4383 for legislation relating to such implementation to the joint standing
4384 committee of the General Assembly having cognizance of matters
4385 relating to education, in accordance with the provisions of section 11-
4386 4a.

4387 (3) Not later than January 1, 2016, and July 1, 2017, and annually
4388 thereafter, the Commissioner of Education shall submit a report on the
4389 implementation of uniform regional school calendars, pursuant to
4390 subsection (c) of this section, and any recommendations for legislation
4391 relating to such implementation to the joint standing committee of the
4392 General Assembly having cognizance of matters relating to education,
4393 in accordance with the provisions of section 11-4a.

4394 Sec. 104. (NEW) (*Effective from passage*) Notwithstanding any
4395 provision of chapter 113 of the general statutes to the contrary, no
4396 employee organization, as defined in section 7-467 of the general
4397 statutes, shall, pursuant to a collective bargaining agreement or
4398 otherwise, be a party to, object to, or in any way participate in an
4399 interlocal agreement entered into by a public agency pursuant to
4400 sections 7-339a to 7-339l, inclusive, of the general statutes.

4401 Sec. 105. (NEW) (*Effective from passage*) On and after July 1, 2017,
4402 before any joint standing committee of the General Assembly may
4403 report any bill concerning performance standards related to municipal
4404 efficiencies, such committee shall (1) hold a public hearing to which
4405 affected municipalities are invited to provide input, and (2) receive
4406 evidence of a vote by the legislative body of each affected municipality
4407 indicating that such municipality agrees to abide by such performance

4408 standards.

4409 Sec. 106. Subsection (b) of section 10-10c of the general statutes is
4410 repealed and the following is substituted in lieu thereof (*Effective from*
4411 *passage*):

4412 (b) For the fiscal year ending June 30, [2015] 2018, and each fiscal
4413 year thereafter, each local or regional board of education, regional
4414 educational service center and state charter school [shall] may
4415 implement such uniform system of accounting by completing and
4416 filing annual financial reports with the department using the chart of
4417 accounts and meet the provisions of section 10-227.

4418 Sec. 107. Subsection (b) of section 10-220a of the general statutes is
4419 repealed and the following is substituted in lieu thereof (*Effective from*
4420 *passage*):

4421 (b) Not later than a date prescribed by the commissioner, each local
4422 and regional board of education shall establish a professional
4423 development and evaluation committee. Such professional
4424 development and evaluation committee shall consist of (1) at least one
4425 teacher, as defined in subsection (a) of section 10-144d, selected by the
4426 exclusive bargaining representative for certified employees chosen
4427 pursuant to section 10-153b, (2) at least one administrator, as defined
4428 in subsection (a) of section 10-144e, selected by the exclusive
4429 bargaining representative for certified employees chosen pursuant to
4430 section 10-153b, and (3) such other school personnel as the board
4431 deems appropriate. The duties of such committees shall include, but
4432 not be limited to, participation in the development or adoption of a
4433 teacher evaluation and support program for the district, pursuant to
4434 section 10-151b, as amended by this act, and the development,
4435 evaluation and annual updating of a comprehensive local professional
4436 development plan for certified employees of the district. [Such plan
4437 shall: (A) Be directly related to the educational goals prepared by the
4438 local or regional board of education pursuant to subsection (b) of
4439 section 10-220, (B) on and after July 1, 2011, be developed with full

4440 consideration of the priorities and needs related to student outcomes
4441 as determined by the State Board of Education, and (C) provide for the
4442 ongoing and systematic assessment and improvement of both teacher
4443 evaluation and professional development of the professional staff
4444 members of each such board, including personnel management and
4445 evaluation training or experience for administrators, shall be related to
4446 regular and special student needs and may include provisions
4447 concerning career incentives and parent involvement.] Such local
4448 professional development plan shall address issues specific to certified
4449 employees of the district and include any other topics deemed relevant
4450 by the committee. The State Board of Education shall develop
4451 guidelines to assist local and regional boards of education in
4452 determining the objectives of the plans and in coordinating staff
4453 development activities with student needs and school programs.

4454 Sec. 108. Subsection (b) of section 10-148a of the general statutes, as
4455 amended by section 1 of public act 17-37, is repealed and the following
4456 is substituted in lieu thereof (*Effective from passage*):

4457 (b) Local and regional boards of education shall offer professional
4458 development activities to certified employees as part of the plan
4459 developed pursuant to subsection (b) of section 10-220a, as amended
4460 by this act, or for any individual certified employee. Such professional
4461 development activities may be made available by a board of education
4462 directly, through a regional educational service center or cooperative
4463 arrangement with another board of education or through
4464 arrangements with any professional development provider approved
4465 by the Commissioner of Education and shall be consistent with any
4466 goals identified by the certified employees and the local or regional
4467 board of education.

4468 Sec. 109. Subsection (c) of section 10-145o of the general statutes is
4469 repealed and the following is substituted in lieu thereof (*Effective from*
4470 *passage*):

4471 (c) Local and regional school districts shall develop a three-year

4472 teacher education and mentoring plan that [incorporates] may
4473 incorporate the Department of Education's goals and instructional
4474 priorities, as well as any local considerations based on community and
4475 student needs. [Such plan shall include: (1) Background information
4476 about the district that includes a community profile, district profile,
4477 student profile, faculty profile, mentor profile and beginning teacher
4478 profile; (2) a statement of three-year objectives related to the state's
4479 goal statement for the teacher education and mentoring program; (3) a
4480 general timeline for district coordinating teams to meet with central
4481 office personnel, principals, mentors or district facilitators; (4) a
4482 description of the process used to select mentors and assign them to
4483 beginning teachers, based on subject areas, levels and need; (5) a
4484 description of the process used to train and update mentors in best
4485 practices and essential knowledge; (6) a timeline of district-wide
4486 mentoring days for observations, individual discussion, small group
4487 meetings, professional development days, regional educational service
4488 center training sessions and beginning teachers' completion of tasks
4489 associated with each module; (7) a description of the process used to
4490 collect, review and coordinate teachers' mentoring plans; (8) a
4491 description of the process to resolve internal disputes over the district's
4492 recommendations to the state concerning which individuals have
4493 satisfactorily completed the instructional modules; and (9) a
4494 description of the resources and budget needed to carry out the
4495 activities described in the plan.] Such teacher education and mentoring
4496 plan shall address issues specific to teachers in the school district and
4497 include any other topics deemed relevant by the school district.

4498 Sec. 110. Subsection (b) of section 10-151b of the general statutes is
4499 repealed and the following is substituted in lieu thereof (*Effective from*
4500 *passage*):

4501 (b) Except as provided in subsection (d) of this section, not later
4502 than September 1, 2013, each local and regional board of education
4503 shall adopt and implement a teacher evaluation and support program.
4504 The local or regional board of education may adopt and implement a
4505 teacher evaluation and support program that is consistent with the

4506 guidelines for a model teacher evaluation and support program
4507 adopted by the State Board of Education, pursuant to subsection (c) of
4508 this section. Such teacher evaluation and support program shall be
4509 developed through mutual agreement between the local or regional
4510 board of education and the professional development and evaluation
4511 committee for the school district, established pursuant to subsection
4512 (b) of section 10-220a, as amended by this act. If a local or regional
4513 board of education [is unable to develop] does not adopt a teacher
4514 evaluation and support program, [through mutual agreement with
4515 such professional development and evaluation committee,] then such
4516 board of education and such professional development and evaluation
4517 committee shall consider the model teacher evaluation and support
4518 program adopted by the State Board of Education, pursuant to
4519 subsection (c) of this section, and such board of education may adopt,
4520 through mutual agreement with such professional development and
4521 evaluation committee, such model teacher evaluation and support
4522 program. [If a local or regional board of education and the professional
4523 development and evaluation committee are unable to mutually agree
4524 on the adoption of such model teacher evaluation and support
4525 program, then such board of education shall adopt and implement a
4526 teacher evaluation and support program developed by such board of
4527 education, provided such teacher evaluation and support program is
4528 consistent with the guidelines adopted by the State Board of
4529 Education, pursuant to subsection (c) of this section.] Each local and
4530 regional board of education may commence implementation of the
4531 teacher evaluation and support program adopted pursuant to this
4532 subsection in accordance with a teacher evaluation and support
4533 program implementation plan adopted pursuant to subsection (d) of
4534 this section.

4535 Sec. 111. Subsection (j) of section 10-221a of the general statutes is
4536 repealed and the following is substituted in lieu thereof (*Effective from*
4537 *passage*):

4538 (j) For the school year commencing July 1, [2012] 2017, and each
4539 school year thereafter, each local and regional board of education

4540 [shall] may create [a] student success [plan] plans for [each student]
4541 students enrolled in [a] the public [school, beginning in grade six]
4542 schools under the jurisdiction of the board. Such student success [plan
4543 shall] plans may include a student's career and academic choices in
4544 grades six to twelve, inclusive.

4545 Sec. 112. Subdivision (9) of subsection (d) of section 7-473c of the
4546 general statutes is repealed and the following is substituted in lieu
4547 thereof (*Effective from passage*):

4548 (9) In arriving at a decision, the arbitration panel shall give priority
4549 to the public interest and the financial capability of the municipal
4550 employer, including consideration of other demands on the financial
4551 capability of the municipal employer. There shall be an irrebuttable
4552 presumption that a budget reserve of fifteen per cent or less is not
4553 available for payment of the cost of any item subject to arbitration
4554 under this chapter. The panel shall further consider the following
4555 factors in light of such financial capability: (A) The negotiations
4556 between the parties prior to arbitration; (B) the interests and welfare of
4557 the employee group; (C) changes in the cost of living; (D) the existing
4558 conditions of employment of the employee group and those of similar
4559 groups; and (E) the wages, salaries, fringe benefits, and other
4560 conditions of employment prevailing in the labor market, including
4561 developments in private sector wages and benefits.

4562 Sec. 113. (*Effective from passage*) The Commissioner of Motor Vehicles
4563 shall review all motor vehicle related fines and penalties and, not later
4564 than September 1, 2017, submit a report, in accordance with the
4565 provisions of section 11-4a of the general statutes, to the joint standing
4566 committees of the General Assembly having cognizance of matters
4567 relating to finance, revenue and bonding, the judiciary and
4568 transportation. Such report shall include recommendations for
4569 increases to such fines and penalties that the commissioner anticipates
4570 will result in five million dollars of additional revenue for the fiscal
4571 year ending June 30, 2018.

4572 Sec. 114. Subsection (i) of section 12-632 of the general statutes is
4573 repealed and the following is substituted in lieu thereof (*Effective from*
4574 *passage*):

4575 (i) In no event shall the total amount of all tax credits allowed to all
4576 business firms pursuant to the provisions of this chapter exceed [ten]
4577 five million dollars in any one fiscal year. Three million dollars of the
4578 total amount of tax credits allowed shall be granted to business firms
4579 eligible for tax credits pursuant to section 12-635.

4580 Sec. 115. Section 14-164m of the general statutes is repealed and the
4581 following is substituted in lieu thereof (*Effective from passage*):

4582 Notwithstanding the provisions of section 13b-61, commencing on
4583 July 1, [2007] 2017, and on the first day of each October, January, April
4584 and July thereafter, the State Comptroller shall transfer from the
4585 Special Transportation Fund into the Emissions Enterprise Fund, [one
4586 million six hundred twenty-five thousand] one million three hundred
4587 seventy-five thousand dollars of the funds received by the state
4588 pursuant to the fees imposed under sections 14-49b and 14-164c.
4589 [Notwithstanding the provisions of section 13b-61, on July 1, 2005,
4590 October 1, 2005, January 1, 2006, and April 1, 2006, the State
4591 Comptroller shall transfer from the Special Transportation Fund into
4592 the Emissions Enterprise Fund, four hundred thousand dollars of the
4593 funds received by the state pursuant to the fees imposed under
4594 sections 14-49b and 14-164c. Notwithstanding the provisions of section
4595 13b-61, on July 1, 2006, October 1, 2006, January 1, 2007, and April 1,
4596 2007, the State Comptroller shall transfer from the Special
4597 Transportation Fund into the Emissions Enterprise Fund, one million
4598 dollars of the funds received by the state pursuant to the fees imposed
4599 under sections 14-49b and 14-164c.]

4600 Sec. 116. Subparagraph (B) of subdivision (20) of subsection (a) of
4601 section 12-701 of the general statutes is repealed and the following is
4602 substituted in lieu thereof (*Effective from passage and applicable to taxable*
4603 *years commencing on or after January 1, 2017*):

4604 (B) There shall be subtracted therefrom (i) to the extent properly
4605 includable in gross income for federal income tax purposes, any
4606 income with respect to which taxation by any state is prohibited by
4607 federal law, (ii) to the extent allowable under section 12-718, exempt
4608 dividends paid by a regulated investment company, (iii) the amount of
4609 any refund or credit for overpayment of income taxes imposed by this
4610 state, or any other state of the United States or a political subdivision
4611 thereof, or the District of Columbia, to the extent properly includable
4612 in gross income for federal income tax purposes, (iv) to the extent
4613 properly includable in gross income for federal income tax purposes
4614 and not otherwise subtracted from federal adjusted gross income
4615 pursuant to clause (x) of this subparagraph in computing Connecticut
4616 adjusted gross income, any tier 1 railroad retirement benefits, (v) to the
4617 extent any additional allowance for depreciation under Section 168(k)
4618 of the Internal Revenue Code, as provided by Section 101 of the Job
4619 Creation and Worker Assistance Act of 2002, for property placed in
4620 service after December 31, 2001, but prior to September 10, 2004, was
4621 added to federal adjusted gross income pursuant to subparagraph
4622 (A)(ix) of this subdivision in computing Connecticut adjusted gross
4623 income for a taxable year ending after December 31, 2001, twenty-five
4624 per cent of such additional allowance for depreciation in each of the
4625 four succeeding taxable years, (vi) to the extent properly includable in
4626 gross income for federal income tax purposes, any interest income
4627 from obligations issued by or on behalf of the state of Connecticut, any
4628 political subdivision thereof, or public instrumentality, state or local
4629 authority, district or similar public entity created under the laws of the
4630 state of Connecticut, (vii) to the extent properly includable in
4631 determining the net gain or loss from the sale or other disposition of
4632 capital assets for federal income tax purposes, any gain from the sale
4633 or exchange of obligations issued by or on behalf of the state of
4634 Connecticut, any political subdivision thereof, or public
4635 instrumentality, state or local authority, district or similar public entity
4636 created under the laws of the state of Connecticut, in the income year
4637 such gain was recognized, (viii) any interest on indebtedness incurred
4638 or continued to purchase or carry obligations or securities the interest

4639 on which is subject to tax under this chapter but exempt from federal
4640 income tax, to the extent that such interest on indebtedness is not
4641 deductible in determining federal adjusted gross income and is
4642 attributable to a trade or business carried on by such individual, (ix)
4643 ordinary and necessary expenses paid or incurred during the taxable
4644 year for the production or collection of income which is subject to
4645 taxation under this chapter but exempt from federal income tax, or the
4646 management, conservation or maintenance of property held for the
4647 production of such income, and the amortizable bond premium for the
4648 taxable year on any bond the interest on which is subject to tax under
4649 this chapter but exempt from federal income tax, to the extent that
4650 such expenses and premiums are not deductible in determining federal
4651 adjusted gross income and are attributable to a trade or business
4652 carried on by such individual, (x) (I) for a person who files a return
4653 under the federal income tax as an unmarried individual whose
4654 federal adjusted gross income for such taxable year is less than fifty
4655 thousand dollars, or as a married individual filing separately whose
4656 federal adjusted gross income for such taxable year is less than fifty
4657 thousand dollars, or for a husband and wife who file a return under
4658 the federal income tax as married individuals filing jointly whose
4659 federal adjusted gross income for such taxable year is less than sixty
4660 thousand dollars or a person who files a return under the federal
4661 income tax as a head of household whose federal adjusted gross
4662 income for such taxable year is less than sixty thousand dollars, an
4663 amount equal to the Social Security benefits includable for federal
4664 income tax purposes; and (II) for a person who files a return under the
4665 federal income tax as an unmarried individual whose federal adjusted
4666 gross income for such taxable year is fifty thousand dollars or more, or
4667 as a married individual filing separately whose federal adjusted gross
4668 income for such taxable year is fifty thousand dollars or more, or for a
4669 husband and wife who file a return under the federal income tax as
4670 married individuals filing jointly whose federal adjusted gross income
4671 from such taxable year is sixty thousand dollars or more or for a
4672 person who files a return under the federal income tax as a head of
4673 household whose federal adjusted gross income for such taxable year

4674 is sixty thousand dollars or more, an amount equal to the difference
4675 between the amount of Social Security benefits includable for federal
4676 income tax purposes and the lesser of twenty-five per cent of the Social
4677 Security benefits received during the taxable year, or twenty-five per
4678 cent of the excess described in Section 86(b)(1) of the Internal Revenue
4679 Code, (xi) to the extent properly includable in gross income for federal
4680 income tax purposes, any amount rebated to a taxpayer pursuant to
4681 section 12-746, (xii) to the extent properly includable in the gross
4682 income for federal income tax purposes of a designated beneficiary,
4683 any distribution to such beneficiary from any qualified state tuition
4684 program, as defined in Section 529(b) of the Internal Revenue Code,
4685 established and maintained by this state or any official, agency or
4686 instrumentality of the state, (xiii) to the extent allowable under section
4687 12-701a, contributions to accounts established pursuant to any
4688 qualified state tuition program, as defined in Section 529(b) of the
4689 Internal Revenue Code, established and maintained by this state or
4690 any official, agency or instrumentality of the state, (xiv) to the extent
4691 properly includable in gross income for federal income tax purposes,
4692 the amount of any Holocaust victims' settlement payment received in
4693 the taxable year by a Holocaust victim, (xv) to the extent properly
4694 includable in gross income for federal income tax purposes of an
4695 account holder, as defined in section 31-51ww, interest earned on
4696 funds deposited in the individual development account, as defined in
4697 section 31-51ww, of such account holder, (xvi) to the extent properly
4698 includable in the gross income for federal income tax purposes of a
4699 designated beneficiary, as defined in section 3-123aa, interest,
4700 dividends or capital gains earned on contributions to accounts
4701 established for the designated beneficiary pursuant to the Connecticut
4702 Homecare Option Program for the Elderly established by sections 3-
4703 123aa to 3-123ff, inclusive, (xvii) to the extent properly includable in
4704 gross income for federal income tax purposes, any income received
4705 from the United States government as retirement pay for a retired
4706 member of (I) the Armed Forces of the United States, as defined in
4707 Section 101 of Title 10 of the United States Code, or (II) the National
4708 Guard, as defined in Section 101 of Title 10 of the United States Code,

4709 (xviii) to the extent properly includable in gross income for federal
4710 income tax purposes for the taxable year, any income from the
4711 discharge of indebtedness in connection with any reacquisition, after
4712 December 31, 2008, and before January 1, 2011, of an applicable debt
4713 instrument or instruments, as those terms are defined in Section 108 of
4714 the Internal Revenue Code, as amended by Section 1231 of the
4715 American Recovery and Reinvestment Act of 2009, to the extent any
4716 such income was added to federal adjusted gross income pursuant to
4717 subparagraph (A)(xi) of this subdivision in computing Connecticut
4718 adjusted gross income for a preceding taxable year, (xix) to the extent
4719 not deductible in determining federal adjusted gross income, the
4720 amount of any contribution to a manufacturing reinvestment account
4721 established pursuant to section 32-9zz in the taxable year that such
4722 contribution is made, and (xx) to the extent properly includable in
4723 gross income for federal income tax purposes, for the taxable year
4724 commencing January 1, 2015, ten per cent of the income received from
4725 the state teachers' retirement system, for [the taxable year commencing
4726 January 1, 2016,] taxable years commencing on or after January 1, 2016,
4727 but prior to January 1, 2019, twenty-five per cent of the income
4728 received from the state teachers' retirement system, and for the taxable
4729 year commencing January 1, [2017] 2019, and each taxable year
4730 thereafter, fifty per cent of the income received from the state teachers'
4731 retirement system.

4732 Sec. 117. (NEW) (*Effective from passage*) (a) For purposes of this
4733 section:

4734 (1) "Outpatient clinic" means an organization operated by a
4735 municipality or a corporation, other than a hospital, that provides (A)
4736 ambulatory medical care, including preventive and health promotion
4737 services, (B) dental care, or (C) mental health services in conjunction
4738 with medical or dental care for the purpose of diagnosing or treating a
4739 health condition that does not require the patient's overnight care; and

4740 (2) "Urgent care center" means a free-standing facility, distinguished
4741 from an emergency department setting, that is licensed as an

4742 outpatient clinic under section 19a-491 of the general statutes, as
4743 amended by this act, and that (A) provides treatment of medical
4744 conditions that do not require critical or emergent intervention for a
4745 life-threatening or potentially permanent disabling condition, (B) offers
4746 treatment of such conditions without requiring an appointment, and
4747 (C) provides services during times of the day, weekends or holidays
4748 when primary care provider offices are not customarily open to
4749 patients.

4750 (b) On or after April 1, 2018, no person acting individually or jointly
4751 with any other person shall establish, conduct, operate or maintain an
4752 urgent care center without obtaining a license as an outpatient clinic
4753 under section 19a-491 of the general statutes, as amended by this act,
4754 from the Department of Public Health.

4755 (c) The Commissioner of Public Health may implement policies and
4756 procedures as necessary to carry out the provisions of this section
4757 while in the process of adopting the policies and procedures as
4758 regulations, provided notice of intent to adopt the regulations is
4759 published in accordance with the provisions of chapter 54 of the
4760 general statutes.

4761 (d) The Commissioner of Social Services may establish rates of
4762 payment to providers practicing in urgent care centers. The
4763 Commissioner of Social Services may implement policies and
4764 procedures as necessary to carry out the provisions of this section
4765 while in the process of adopting the policies and procedures as
4766 regulations, provided notice of intent to adopt the regulations is
4767 published in accordance with the provisions of section 17b-10 of the
4768 general statutes not later than twenty days after the date of
4769 implementation.

4770 Sec. 118. Subsection (e) of section 19a-491 of the general statutes is
4771 repealed and the following is substituted in lieu thereof (*Effective from*
4772 *passage*):

4773 (e) The commissioner shall charge one thousand dollars for the

4774 licensing and inspection every ~~four~~ three years of outpatient clinics
 4775 that provide either medical or mental health service, urgent care
 4776 services and well-child ~~clinics~~ clinical services, except those operated
 4777 by municipal health departments, health districts or licensed nonprofit
 4778 nursing or community health agencies.

4779 Sec. 119. Sections 4-66l, 4-66o, 4-66p, 9-700 to 9-712, inclusive, 9-715
 4780 to 9-719, inclusive, 9-750, 9-751, 12-18d and 12-71e of the general
 4781 statutes are repealed. (*Effective from passage*)"

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	New section
Sec. 2	<i>from passage</i>	New section
Sec. 3	<i>from passage</i>	New section
Sec. 4	<i>from passage</i>	New section
Sec. 5	<i>from passage</i>	New section
Sec. 6	<i>from passage</i>	New section
Sec. 7	<i>from passage</i>	New section
Sec. 8	<i>from passage</i>	New section
Sec. 9	<i>from passage</i>	New section
Sec. 10	<i>from passage</i>	New section
Sec. 11	<i>from passage</i>	New section
Sec. 12	<i>from passage</i>	New section
Sec. 13	<i>from passage</i>	New section
Sec. 14	<i>from passage</i>	New section
Sec. 15	<i>from passage</i>	New section
Sec. 16	<i>from passage</i>	New section
Sec. 17	<i>from passage</i>	New section
Sec. 18	<i>from passage</i>	New section
Sec. 19	<i>from passage</i>	New section
Sec. 20	<i>from passage</i>	New section
Sec. 21	<i>from passage</i>	New section
Sec. 22	<i>from passage</i>	New section
Sec. 23	<i>from passage</i>	New section
Sec. 24	<i>from passage</i>	New section
Sec. 25	<i>from passage</i>	New section
Sec. 26	<i>from passage</i>	New section
Sec. 27	<i>from passage</i>	New section

Sec. 28	<i>from passage</i>	New section
Sec. 29	<i>from passage</i>	New section
Sec. 30	<i>from passage</i>	New section
Sec. 31	<i>from passage</i>	New section
Sec. 32	<i>from passage</i>	New section
Sec. 33	<i>from passage</i>	New section
Sec. 34	<i>from passage</i>	New section
Sec. 35	<i>from passage</i>	New section
Sec. 36	<i>from passage</i>	New section
Sec. 37	<i>from passage</i>	5-156a
Sec. 38	<i>from passage</i>	New section
Sec. 39	<i>from passage</i>	New section
Sec. 40	<i>from passage</i>	12-122a
Sec. 41	<i>from passage</i>	New section
Sec. 42	<i>from passage</i>	12-263i
Sec. 43	<i>January 1, 2018, and applicable to estates of decedents dying on or after January 1, 2018</i>	12-391
Sec. 44	<i>January 1, 2018, and applicable to gifts made on or after January 1, 2018</i>	12-642
Sec. 45	<i>January 1, 2018, and applicable to gifts made on or after January 1, 2018</i>	12-643
Sec. 46	<i>from passage</i>	12-202
Sec. 47	<i>from passage</i>	12-202a(a)
Sec. 48	<i>from passage</i>	12-210(b)
Sec. 49	<i>from passage</i>	12-217jj
Sec. 50	<i>from passage</i>	12-211a(a)
Sec. 51	<i>from passage</i>	2-71x
Sec. 52	<i>January 1, 2019, and applicable to taxable years commencing on or after January 1, 2019</i>	12-701(a)(20)(B)
Sec. 53	<i>from passage, and applicable to taxable years commencing on or after January 1, 2017</i>	12-704e
Sec. 54	<i>from passage</i>	16-331hh
Sec. 55	<i>from passage</i>	New section

Sec. 56	<i>from passage</i>	29-143m
Sec. 57	<i>from passage</i>	New section
Sec. 58	<i>from passage</i>	19a-55a
Sec. 59	<i>from passage</i>	12-408(1)
Sec. 60	<i>from passage</i>	12-411(1)
Sec. 61	<i>from passage</i>	New section
Sec. 62	<i>from passage</i>	23-26(a)
Sec. 63	<i>from passage</i>	19a-527
Sec. 64	<i>from passage</i>	4-28e(c)
Sec. 65	<i>from passage</i>	New section
Sec. 66	<i>from passage</i>	PA 17-51, Sec. 5
Sec. 67	<i>from passage</i>	13b-17
Sec. 68	<i>from passage</i>	New section
Sec. 69	<i>from passage</i>	2-33a
Sec. 70	<i>from passage</i>	3-69a
Sec. 71	<i>from passage</i>	9-7b(a)(2) to (14)
Sec. 72	<i>from passage</i>	9-324
Sec. 73	<i>from passage</i>	9-372
Sec. 74	<i>from passage</i>	9-601
Sec. 75	<i>from passage</i>	9-601a(a) and (b)
Sec. 76	<i>from passage</i>	9-601b(a) and (b)
Sec. 77	<i>from passage</i>	9-601c(a)
Sec. 78	<i>from passage</i>	9-601d(b)
Sec. 79	<i>from passage</i>	9-601d(g)(1)
Sec. 80	<i>from passage</i>	9-605(b)
Sec. 81	<i>from passage</i>	9-606(d)
Sec. 82	<i>from passage</i>	9-606a(a)
Sec. 83	<i>from passage</i>	9-607(i)
Sec. 84	<i>from passage</i>	9-608(a)(1)
Sec. 85	<i>from passage</i>	9-608(d)
Sec. 86	<i>from passage</i>	9-608(e)(1)(A)
Sec. 87	<i>from passage</i>	9-608(e)(1)(E) to (H)
Sec. 88	<i>from passage</i>	9-608(f)
Sec. 89	<i>from passage</i>	9-610(d)
Sec. 90	<i>from passage</i>	9-675(a) to (c)
Sec. 91	<i>from passage</i>	53a-119
Sec. 92	<i>from passage</i>	1-101a(a)(1)
Sec. 93	<i>from passage</i>	New section
Sec. 94	<i>from passage</i>	New section
Sec. 95	<i>from passage</i>	10-262i(d)

Sec. 96	<i>from passage</i>	10-262j
Sec. 97	<i>from passage</i>	4-66l
Sec. 98	<i>from passage</i>	31-53(h)
Sec. 99	<i>from passage</i>	2-32a
Sec. 100	<i>from passage</i>	47a-42
Sec. 101	<i>from passage</i>	New section
Sec. 102	<i>from passage</i>	New section
Sec. 103	<i>from passage</i>	10-66q
Sec. 104	<i>from passage</i>	New section
Sec. 105	<i>from passage</i>	New section
Sec. 106	<i>from passage</i>	10-10c(b)
Sec. 107	<i>from passage</i>	10-220a(b)
Sec. 108	<i>from passage</i>	10-148a(b)
Sec. 109	<i>from passage</i>	10-145o(c)
Sec. 110	<i>from passage</i>	10-151b(b)
Sec. 111	<i>from passage</i>	10-221a(j)
Sec. 112	<i>from passage</i>	7-473c(d)(9)
Sec. 113	<i>from passage</i>	New section
Sec. 114	<i>from passage</i>	12-632(i)
Sec. 115	<i>from passage</i>	14-164m
Sec. 116	<i>from passage and applicable to taxable years commencing on or after January 1, 2017</i>	12-701(a)(20)(B)
Sec. 117	<i>from passage</i>	New section
Sec. 118	<i>from passage</i>	19a-491(e)
Sec. 119	<i>from passage</i>	Repealer section